

AGENDA

SCHOOL BOARD WORKSHOP

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

April 22, 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. 2014 15 Florida Teacher Classroom Supply Assistance Program – FDOE expanding past the pilot program participation. In order to control cost, provide teachers with readily available funds rather than waiting on a reimbursement, and move in the direction that the Florida Legislature and FDOE are going with this program, the District should begin participation in the program. FDOE indicates that the Florida Legislature is proposing changes to the timeliness of the Program to result in many teachers having funds available to them before the start of school. This service will be provided at no cost to the district.
 - c. Written response to the Joint Legislative Auditing Committee was delivered on April 11, 2014 and was confirmed as received. Additionally, the District is working on selecting and confirming a date for FDOE training regarding Adult Education instructional contact hour reporting.
 - d. March 27, 2014 official release of the Auditor General's report number 2014-171 and subsequent certifications and by the Federal Audit Clearinghouse.
 - e. Status update regarding Federal Awards Finding No. 1 – Maintenance of Effort – Special Education Cluster.
 - f. Request for the annual inventory has been sent out to the schools/departments.
 - g. Other agenda items:
 - i. Agenda item – Food Service Fund 410 Budget Amendment – update expenditures and the increase in estimated revenues.
 - ii. Agenda item – Federal Fund 420 - Head Start budget for new award period; roll forwards to Title III, IDEA, and IDEA Pre-K; and Green Book allowed changes to function and object codes.
 - iii. Agenda item – General Fund 110 – updates budget for new grants, receipt of appropriated funds not previously budgeted and other received donations and adjusts downward prior revenues estimates for reductions in programs due to decrease in participation numbers.

- iv. Agenda item – Specific Appropriations 117 A targeted career and technical education funds for selected school districts. Record the revenue (in prior General Fund 110 updated budget agenda item) and also request and approval program expenditures on purchase orders with vendors who have received greater than \$15,000.
- v. Agenda item – IT approve draft of Disaster Recovery Plan and implementation. Information is considered sensitive to the District’s operations and is provided to the Board for review on a secure medium.
- vi. Agenda item – Vista Volunteers renewal for 2014-15 PO 186264
- vii. Agenda item – Approve purchase order for 21st century program for vendor greater than \$15,000 PO 186373.
- viii. Agenda item – 2014-15 proposal for rate increase for school bus usage – Transportation director indicated that the last rate increase was at least 8 years ago. The price of fuel, labor, benefits, and auto insurance premiums have increased significantly over the same period of time. We polled nearby Leon County DSB regarding their transportation charges. Our proposed increase is reasonable when compared to Leon’s rates charged see example of charges comparison below.

Gadsden	Leon
district/charter/magnet school \$2.50 per mile fuel cost	School Board \$2.75 per mile fuel cost
Outside vendor \$3.50 per mile fuel cost	Outside vendor \$3.85 per mile fuel cost
\$10 per hour for driver for district/charter/magnet	\$18 per hour for driver for district
\$ driver’s regular pay hourly rate for outside vendors	\$20 per hour driver for outside vendors
Bus usage charge - none	\$60 for the first 6 hours; then hours exceeding 6 is \$100.

- ix. Agenda Item – Request to remove motor vehicles from the property records and approval to sale or salvage.
 - h. Update from Facilities – Wayne Shepard:
- 4. School Board Requests and Concerns
- 5. Adjournment

**SCHOOL BOARD AGENDA ITEMS FROM FACILITIES THAT
NEED TO BE DISCUSSED AT WORKSHOP ON
APRIL 22, 2014 @ 4:30 P.M.**

1. Change order #1-Havana Middle School Project
2. Brooks Air System, Inc. contracts—WGHS/EGHS
3. Grounds Maintenance for Athletic Fields WGHS/EGHS Bid
4. ~~Cenergistic~~—Energy Savings Contract

**WORKSHOP ITEMS FOR DISCUSSION AND
INFORMATION TO SCHOOL BOARD
APRIL 22, 2014 @ 4:30 P.M.**

1. HRSA Grant—JASH, GWM, HMS
2. HMS Project-Contingency item update
3. Gretna Elementary-DOT sidewalk project
4. Selling of Havana Elementary Property
5. Special Facility Funding—New Elementary School
6. Pre-K issue at HMS/HES
7. Metal detector at Carter Parramore

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	.00	.00	.00
	1111	GENERAL FUND CASH	.00	.00	.00
	1112	CASH-CAPITAL CITY	4,733,922.29-	741,959.62	312,574.85
	1113	CASH - PREMIER BANK	1,048,204.66	.00	4,304,537.52-
	1114	PAYROLL CLEARING ACCT	.00	2,573.47	883,525.28
	1115	ACCTS PAYABLE CLEARING ACCT	18,741.31	229,100.05	872,774.75
	1116	PETTY CASH	.00	.00	624,933.39-
	1117	WORKER'S COMPENSATION	234,017.12-	.00	.00
	1119	CASH EQUIVALENT AT SBA	8,011,931.09	.00	6,317.58
	1121	TAXES RECEIVABLE CURRENT YEAR	.00	.00	2,374.40
	1122	TAXES RECEIVABLE PRIOR YEAR	.00	.00	8,009,556.69
	1130	ACCOUNTS RECEIVABLE	.00	.00	.00
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00
	1142	DUE FROM INTERNAL FUND	.00	.00	.00
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1144	DUE FROM FOOD SERVICE FUND	176,540.44-	44,631.69	131,908.75-
	1145	DUE FROM 420 FUND	168,608.14	32,523.06	141,487.34
	1146	DUE FROM 431 FUNDS	.00	.00	59,643.86
	1147	OTHER FUNDS FOR A/C PAYABLE	.00	.00	.00
	1148	LOAN TO SET UP BENEFITS ACCT	.00	.00	.00
	1149	DUE FROM 432 FUNDS	.00	.00	.00
	1150	INVENTORY	.00	.00	.00
	1154	INSTRUCTIONAL MATERIALS	.00	.00	.00
	1155	CUSTODIAL SUPPLIES	14,873.43	.00	.00
	1156	EQUIPMENT	.00	.00	14,873.43
	1158	TRANSPORTATION	103,444.22	.00	.00
	1159	MAINTENANCE	71,216.36	.00	103,444.22
	1161	DUE FROM 433 FUND	.00	.00	71,216.36
	1162	DUE FROM 435 FUND	.00	.00	.00
	1164	SBA INVESTMENTS POOL B	25,523.65	.00	.00
	1165	DUE FROM 434 FUND	19,843.14	3,493.08	23,634.82
	1169	Other Securities-Investments	.00	.00	25,523.65
	1220	DUE FROM OTHER AGENCIES	.00	.00	298.60-
	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	42,677,687.25	.00	3,640.40-
	1520	ENCUMBRANCES	2,526,098.81	89,807.40	444,949.06
	1530	EXPENDITURES	29,917,780.90	2,093,154.83	.00
	*	TOTAL ASSETS AND OTHER DEBITS	79,459,473.11	3,237,243.20	2,552,088.93
					80,144,627.38
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2100	CLEARING	.00	2,374.40	.00
	2114	BOARD BENEFITS-OTHER	.00	87,922.38	2,374.40
					288,911.20
					200,988.82

RPRT- F2B40
 DIST- 20
 FUND- 110

GADSDEN COUNTY SCHOOLS
 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-01 SEQ-N/A TOT-N/A SRC-D

PROCESSED- 04/16/14
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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	1,231,106.03	1,231,106.03	.00
2171 DEDUCTIONS	.00	.00	.00	.00
2172 CURRENTLY AVAILABLE	.00	.00	.00	.00
2173 OTHER PAYROLL DEDUCTIONS	947.81	217,993.66	347,580.75	130,534.90
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	42,812,049.75	.00	3,640.40	42,815,690.15
2520 REVENUE	31,993,262.81	253.50	706,333.12	32,699,342.43
2710 RESTRICTED FOR STATE CARRYOVER	.00	.00	.00	.00
2720 RESERVED FOR ENCUMBRANCES	2,526,098.81	444,949.06	89,807.40	2,170,957.15
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	79,459,473.11	1,984,599.03	2,669,753.30	80,144,627.38

RPRT- F2B40
 DIST- 20
 FUND- 210

GADSDEN COUNTY SCHOOLS
 S.B.E. BOND FUND

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-01 SEQ-N/A TOT-N/A SRC-D

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

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

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-01 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-01 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-01 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	1,145,107.44	.00	.00	1,145,107.44
	1115 ACCTS PAYABLE CLEARING ACCT	.00	.00	52,572.61	52,572.61-
	1510 ESTIMATED REVENUE	1,725,000.00	.00	.00	1,725,000.00
	1520 ENCUMBRANCES	922,632.73	85,942.41	52,572.61	956,002.53
	1530 EXPENDITURES	579,892.56	52,572.61	.00	632,465.17
	* TOTAL ASSETS AND OTHER DEBITS	4,372,632.73	138,515.02	105,145.22	4,406,002.53
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	922,632.73	52,572.61	85,942.41	956,002.53
	* TOTAL LIABILITIES	4,372,632.73	52,572.61	85,942.41	4,406,002.53

RPRT- F2B40
 DIST- 20
 FUND- 360

GADSDEN COUNTY SCHOOLS
 CO & DS FUND # 360

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-01 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-01 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	2,793,595.46	122,030.13	.00	2,915,625.59
	1115 ACCTS PAYABLE CLEARING ACCT	.00	.00	2,132.90	2,132.90-
	1143 CAPITAL IMPROVEMENT FUNDS	.00	.00	.00	.00
	1220 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	2,132,600.00	.00	.00	2,132,600.00
	1520 ENCUMBRANCES	1,244,613.16	2,000.00	6,727.90	1,239,885.26
	1530 EXPENDITURES	1,430,197.67	2,132.90	.00	1,432,330.57
	* TOTAL ASSETS AND OTHER DEBITS	7,601,006.29	126,163.03	8,860.80	7,718,308.52
LIABILITIES	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	.00	.00	.00	.00
	2163 DUE TO CAPITAL PROJ. FUND	.00	.00	.00	.00
	2510 APPROPRIATIONS	4,471,301.07	.00	.00	4,471,301.07
	2520 REVENUE	1,612,102.79	.00	122,030.13	1,734,132.92
	2720 RESERVED FOR ENCUMBRANCES	1,244,613.16	6,727.90	2,000.00	1,239,885.26
	2769 UNDESIGNATED FUND BALANCE	272,989.27	.00	.00	272,989.27
	* TOTAL LIABILITIES	7,601,006.29	6,727.90	124,030.13	7,718,308.52

RPRT- F2B40
 DIST- 20
 FUND- 391

GADSDEN COUNTY SCHOOLS
 CAPITAL OUTLAY OTHER

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-01 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	.00	.00	.00	.00
	1115 ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1118 SBA 16013 CHARTER SCH C.OUTLAY	.00	.00	.00	.00
	1141 GENERAL OPERATING FUND	.00	.00	.00	.00
	1164 SBA INVESTMENTS POOL B	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	80,000.00	.00	.00	80,000.00
	1530 EXPENDITURES	113,525.00	.00	.00	113,525.00
	* TOTAL ASSETS AND OTHER DEBITS	193,525.00	.00	.00	193,525.00
LIABILITIES	2100 CLEARING	.00	.00	.00	.00
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	.00	.00	.00	.00
	2167 DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00	.00
	2510 APPROPRIATIONS	80,000.00	.00	.00	80,000.00
	2520 REVENUE	113,525.00	.00	.00	113,525.00
	2769 UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	193,525.00	.00	.00	193,525.00

RPRT- F2B40
 DIST- 20
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

TERMS - FINANCIAL INFORMATION SERIES
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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
	1115 ACCTS PAYABLE CLEARING ACCT	.00	.00	273,944.98	273,944.98-
	1510 ESTIMATED REVENUE	2,370,000.00	.00	.00	2,370,000.00
	1530 EXPENDITURES	.00	273,944.98	.00	273,944.98
	* TOTAL ASSETS AND OTHER DEBITS	4,740,000.00	273,944.98	273,944.98	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	26,567.86	44,631.69	87,277.06-	158,476.61
	1114 PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115 ACCTS PAYABLE CLEARING ACCT	.00	45,166.48	149,545.77	104,379.29-
	1116 PETTY CASH	1,000.00	.00	.00	1,000.00
	1117 WORKER'S COMPENSATION	.00	.00	.00	.00
	1130 ACCOUNTS RECEIVABLE	.00	.00	.00	.00
	1139 ACCOUNTS RECEIVABLE OTHER	.00	.00	.00	.00
	1140 DUE FROM OTHER FUNDS	.00	.00	.00	.00
	1141 GENERAL OPERATING FUND	.00	.00	.00	.00
	1142 DUE FROM INTERNAL FUND	.00	.00	.00	.00
	1144 DUE FROM FOOD SERVICE FUND	.00	.00	.00	.00
	1145 DUE FROM 420 FUND	.00	.00	.00	.00
	1148 LOAN TO SET UP BENEFITS ACCT	.00	.00	.00	.00
	1150 INVENTORY	.00	.00	.00	.00
	1151 FOOD STORES	21,860.18	.00	.00	21,860.18
	1152 COMMODITY STORES	132,716.53	.00	.00	132,716.53
	1153 FOOD SERVICE SUPPLIES	2,161.29	.00	.00	2,161.29
	1164 SBA INVESTMENTS POOL B	.00	.00	.00	.00
	1220 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1224 DUE FROM STATE	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	3,971,108.14	7,519.99	164,493.06-	4,143,121.19
	1520 ENCUMBRANCES	676,160.61	2,051,354.18	2,258,206.62	469,308.17
	1530 EXPENDITURES	2,774,460.69	149,545.77	534.79	2,923,471.67
	* TOTAL ASSETS AND OTHER DEBITS	7,606,035.30	2,298,218.11	2,156,517.06	7,747,736.35
LIABILITIES	2020 CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2114 BOARD BENEFITS-OTHER	.00	.00	.00	.00
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	176,540.44-	131,908.75-	44,631.69	.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
	2500 BUDGETARY CREDITS	.00	.00	.00	.00
	2510 APPROPRIATIONS	3,917,717.31	23,203.69	195,216.74	4,089,730.36
	2520 REVENUE	3,013,332.87	822.87	822.87	3,013,332.87
	2720 RESERVED FOR ENCUMBRANCES	676,160.61	2,258,206.62	2,051,354.18	469,308.17
	2769 UNDESIGNATED FUND BALANCE	175,364.95	.00	.00	175,364.95
	2891 ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	7,606,035.30	2,150,324.43	2,292,025.48	7,747,736.35

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	1,886.39	174,010.40	174,010.40	1,886.39
	1113 CASH - PREMIER BANK	.00	.00	.00	.00
	1114 PAYROLL CLEARING ACCT	.00	689.17	128,554.68	127,865.51-
	1115 ACCTS PAYABLE CLEARING ACCT	694.46-	36,165.25	130,763.71	95,292.92-
	1117 WORKER'S COMPENSATION	.00	38.69	943.62	904.93-
	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	7,560.83	2,001,237.17-	11,435,240.49
	1520 ENCUMBRANCES	458,015.32	93,287.23	104,225.25	447,077.30
	1530 EXPENDITURES	6,094,788.69	307,481.26	4,370.05	6,397,899.90
	* TOTAL ASSETS AND OTHER DEBITS	15,980,438.43	619,232.83	1,458,369.46-	18,058,040.72
LIABILITIES	2020 CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2100 CLEARING	.00	.00	.00	.00
	2114 BOARD BENEFITS-OTHER	.00	12,736.84	41,396.98	28,660.14
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	168,608.14	141,487.34	32,523.06	59,643.86
	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	178,273.20	178,273.20	.00
	2173 OTHER PAYROLL DEDUCTIONS	15.29	31,159.41	49,718.52	18,574.40
	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	190,147.51	2,198,945.51	11,445,778.45
	2520 REVENUE	5,912,390.21	.00	141,487.34	6,053,877.55
	2720 RESERVED FOR ENCUMBRANCES	458,015.32	104,225.25	93,287.23	447,077.30
	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	15,980,438.43	658,029.55	2,735,631.84	18,058,040.72

RPRT- F2B40
 DIST- 20
 FUND- 432

GADSDEN COUNTY SCHOOLS
 TARGETED ARRA STIMULUS FUNDS

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-01 SEQ-N/A TOT-N/A SRC-D

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

RPRT- F2B40
 DIST- 20
 FUND- 434

GADSDEN COUNTY SCHOOLS
 ARRA RACE TO THE TOP

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-01 SEQ-N/A TOT-N/A SRC-D

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	.00	27,127.90	27,127.90	.00
	1114 PAYROLL CLEARING ACCT	.00	.00	4,405.91	4,405.91-
	1115 ACCTS PAYABLE CLEARING ACCT	.00	3,359.58	7,700.73	4,341.15-
	1117 WORKER'S COMPENSATION	.00	.00	33.44	33.44-
	1165 DUE FROM 434 FUND	.00	.00	.00	.00
	1220 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	10,646,661.08-	.00	.00	10,646,661.08-
	1520 ENCUMBRANCES	24,293.28	1,123.16	4,743.70	20,672.74
	1530 EXPENDITURES	10,134,461.63-	12,777.68	.00	10,121,683.95-
	* TOTAL ASSETS AND OTHER DEBITS	20,756,829.43-	44,388.32	44,011.68	20,756,452.79-
LIABILITIES	2114 BOARD BENEFITS-OTHER	.00	480.54	480.54	.00
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	19,843.14	23,634.82	3,493.08	298.60-
	2170 PAYROLL DED & WITHOLDINGS	.00	6,560.31	6,560.31	.00
	2173 OTHER PAYROLL DEDUCTIONS	.00	1,650.30	2,154.40	504.10
	2412 DEFERRED REV-CASH ADVANCE	.00	.00	.00	.00
	2510 APPROPRIATIONS	10,646,661.08-	.00	.00	10,646,661.08-
	2520 REVENUE	10,154,304.77-	.00	23,634.82	10,130,669.95-
	2720 RESERVED FOR ENCUMBRANCES	24,293.28	4,743.70	1,123.16	20,672.74
	2769 UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	20,756,829.43-	37,069.67	37,446.31	20,756,452.79-

RPRT- F2B40
 DIST- 20
 FUND- 851

GADSDEN COUNTY SCHOOLS
 TRUST FUND-UNREIMBURSE MEDICAL

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	7,837.48	1,681.73	.00	9,519.21
	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	7,837.48	1,681.73	.00	9,519.21
LIABILITIES	2110	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2179	BENEFIT ACCOUNT HOLDING RE1109	7,837.48	.00	1,681.73	9,519.21
	*	TOTAL LIABILITIES	7,837.48	.00	1,681.73	9,519.21

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

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BALANCE SHEET
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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
REQUEST TOT *	TOTAL ASSETS AND OTHER DEBITS	100,341,387.33	6,739,387.22	3,682,199.21	103,398,575.34
*	TOTAL LIABILITIES	100,341,387.33	4,889,323.19	7,946,511.20	103,398,575.34

RPRT- F2B20
 DIST- 20
 FUND- 110

GADSDEN COUNTY SCHOOLS
 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER SUMMARY
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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED-----UNACCRUED-----	TOTAL	PCT	
PROJECT								
1100850	PAVING-GAS TAX REFUND	.00	.00	.00	.00	13,520.57	13,520.57	0%
1103391	CHARTER SCHOOL CAPITAL OUT	.00	.00	.00	.00	113,525.00	113,525.00	0%
1104150	INSURANCE RECOVERY PROJECT	.00	.00	.00	.00	2,809.56	2,809.56	0%
1104155	SALE OF GREENSBORO ELEMENT	.00	.00	.00	.00	8,480.00	8,480.00	0%
1104160	CHATTAHOOCHEE HIGH PURCHAS	.00	.00	.00	.00	25,294.17	25,294.17	0%
1104440	DONATIONS	.00	.00	.00	.00	250.00	250.00	0%
1104441	DONATIONS DISTRICT (COKE)	.00	.00	.00	.00	364.96	364.96	0%
1104442	DONATIONS TRANS. (COKE)	543.40	.00	.00	.00	534.40	534.40	98%
1104520	PERSONNEL BUDGET-DEPT.	.00	.00	.00	.00	101.54	101.54	0%
1104550	FACILITY RENTAL	.00	.00	.00	.00	4,329.00	4,329.00	0%
1104560	DUAL ENROLL INSTRUCT MATER	.00	.00	.00	.00	5,506.47	5,506.47	0%
1104630	CERTIFICATE RENEWALS	.00	.00	.00	.00	4,193.50	4,193.50	0%
1104640	DIPLOMA & COPY CHARGES	.00	.00	.00	.00	894.00	894.00	0%
1104660	TECHNOLOGY COPIES, LAM.	.00	.00	.00	.00	45.50	45.50	0%
1104860	REQUIRED FINGERPRINTS	.00	.00	.00	.00	4,888.00	4,888.00	0%
1104915	DONATIONS FOR STEM PROGRAM	26,073.00	.00	.00	.00	7,066.75	7,066.75	27%
1104960	PARENTAL SVCS-DONATION	.00	.00	.00	.00	500.00	500.00	0%
1104970	E RATE	659,246.57	.00	.00	.00	571,153.75	571,153.75	87%
1105020	DIFFERENTIATED ACCOUNTABIL	.00	.00	.00	.00	12,400.00	12,400.00	0%
1105050	DVR ESE EMPLOYMENT SPECIAL	.00	.00	.00	.00	101.36	101.36	0%
1105119	SCHOOL RECOGNITION 12-13	214,841.00	.00	.00	.00	230,957.00	230,957.00	108%
1105179	PROJ 10 CONNECT 13-14	1,500.00	.00	.00	.00	1,500.00	1,500.00	100%
1105187	U OF S.F.TEEN OUTREACH PRO	.00	.00	.00	.00	1,000.00	1,000.00	0%
1105189	PROJ 10 13-14 VISIONS/NSTT	4,000.00	.00	.00	.00	4,000.00	4,000.00	100%
1105210	ITFS LEASE/ITV	.00	.00	.00	.00	17,325.00	17,325.00	0%
1105220	HEAD START DONATION	.00	.00	.00	.00	2,001.00	2,001.00	0%
1105350	TEACHERS LEAD	.00	.00	.00	.00	92,488.00	92,488.00	0%
1105360	MEDICAID REIMB	400,000.00	.00	.00	.00	322,511.93	322,511.93	81%
1105610	VOLUNTARY PRE-K	815,000.00	.00	.00	.00	544,672.71	544,672.71	67%
1105630	LEARNING FOR LIFE	23,000.00	.00	.00	.00	.00	.00	0%
1105930	POSTSECOND ED READINESS TE	.00	.00	.00	.00	917.92	917.92	0%
1105950	CLASS SIZE REDUCTION	5,845,979.00	.00	.00	.00	4,359,225.00	4,359,225.00	75%
1108880	FIELD TRIP REIMB A/C	.00	.00	.00	.00	7,356.45	7,356.45	0%
1109990	DISTRICT WIDE	33,236,985.61	.00	.00	.00	25,279,813.49	25,279,813.49	76%
1125235	AMERICORPS 2012-2013	24,254.76	.00	.00	.00	32,095.22	32,095.22	132%
1125240	AMERICORPS 13-14	300,864.00	.00	.00	.00	117,574.07	117,574.07	39%
1125241	AMERICORPS 2013-2014 MATCH	.00	.00	.00	.00	22,871.74	22,871.74	0%
1190030	DISTRICT BANDWIDTH SUPPORT	1,202.00	.00	.00	.00	.00	.00	0%
1190042	WORKFORCE DEVELOPMENT 13 1	666,405.00	.00	.00	.00	496,332.00	496,332.00	74%
1190043	CAREER TECHNICAL EDUCATION	43,431.00	.00	.00	.00	32,571.00	32,571.00	75%
1190200	TEC TRANSF GRNTS RUR SCH 1	208,299.00	.00	.00	.00	156,224.25	156,224.25	75%
1190565	ADULTS W/ DISABILITIES 12-	16,344.69	.00	.00	.00	.00	.00	0%
1190567	ADULTS W/ DISABILITIES 13-	272,048.00	.00	.00	.00	173,430.60	173,430.60	64%
*		42,681,327.65	.00	.00	.00	32,670,623.19	32,670,623.19	77%

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

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NUMBER-----ACCOUNT-----		BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	TOTAL	PCT
PROJECT					ACCRUED UNACCRUED		
0999	DISTRICT WIDE	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,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED-----UNACCRUED-----	TOTAL	PCT
PROJECT							
0079 HMS REMODELING FOR PREK -	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

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 REVENUE LEDGER SUMMARY
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NUMBER-----ACCOUNT----- PROJECT	BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED UNACCRUED	TOTAL	PCT
0079 HMS REMODELING FOR PREK -	174,980.24	.00	.00	.00	79,081.14	79,081.14	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

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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED-----UNACCRUED-----	TOTAL	PCT
PROJECT							
0079 HMS REMODELING FOR PREK -	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

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

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NUMBER-----ACCOUNT-----		BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED-----	TOTAL	PCT
PROJECT						UNACCRUED		
0015	COMPUTERS PHASE 2-'98	40,000.00	.00	.00	.00	.00	.00	0%
*		40,000.00	.00	.00	.00	.00	.00	0%

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

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 REVENUE LEDGER SUMMARY
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NUMBER-----ACCOUNT-----		BUDGETED	ACCRUED	RECEIVABLE	-----ACCRUED	-----COLLECTED-----	TOTAL	PCT
PROJECT						UNACCRUED		
0999	DISTRICT WIDE	2,132,600.00	.00	.00	.00	1,734,132.92	1,734,132.92	81%
*		2,132,600.00	.00	.00	.00	1,734,132.92	1,734,132.92	81%

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

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NUMBER-----ACCOUNT-----		BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED-----	TOTAL	PCT
PROJECT						UNACCRUED		
0050	CHARTER SCHOOL CAPITAL OUT	80,000.00	.00	.00	.00	.00	.00	0%
0999	DISTRICT WIDE	.00	.00	.00	.00	113,525.00	113,525.00	0%
*		80,000.00	.00	.00	.00	113,525.00	113,525.00	142%

RPRT- F2B20
 DIST- 20
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED UNACCRUED	TOTAL	PCT
PROJECT							
0079 HMS REMODELING FOR PREK -	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

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 REVENUE LEDGER SUMMARY
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NUMBER-----ACCOUNT-----		BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----		TOTAL	PCT
PROJECT					ACCRUED	UNACCRUED		
0701	CARTER PARRAMORE FOOD SERV	.00	.00	.00	.00	68,594.22	68,594.22	0%
0702	CHATTAHOOCHEE ELEM FOOD SE	.00	.00	.00	.00	100,653.42	100,653.42	0%
0704	GREENSBORO ELEM FOOD SERVI	.00	.00	.00	.00	167,755.36	167,755.36	0%
0705	WEST GADSDEN HI FOOD SERVI	.00	.00	.00	.00	201,618.07	201,618.07	0%
0706	GRETNA ELEM FOOD SERVICE	.00	.00	.00	.00	154,156.21	154,156.21	0%
0707	HAVANA ELEM FOOD SERVICE	.00	.00	.00	.00	235,009.60	235,009.60	0%
0708	HAVANA MIDDLE FOOD SERVICE	.00	.00	.00	.00	84,124.07	84,124.07	0%
0709	EAST GADSDEN HIGH FOOD SER	.00	.00	.00	.00	314,520.65	314,520.65	0%
0710	GEORGE W MUNROE FOOD SERVI	.00	.00	.00	.00	242,620.38	242,620.38	0%
0711	GADSDEN EL. MAG. FOOD SER	.00	.00	.00	.00	93,124.99	93,124.99	0%
0712	JAMES A SHANKS FOOD SER	.00	.00	.00	.00	253,998.99	253,998.99	0%
0713	STEWART STREET FOOD SERVIC	.00	.00	.00	.00	312,655.73	312,655.73	0%
0714	ST JOHN ELEM FOOD SERVICE	.00	.00	.00	.00	119,104.63	119,104.63	0%
0717	CROSSROADS FOOD SALES	.00	.00	.00	.00	144,460.14	144,460.14	0%
0750	FOOD SERVICE COUNTY WIDE	4,120,787.59	.00	.00	.00	429,256.25	429,256.25	10%
4103210	FRESH FRUIT & VEG	22,333.60	.00	.00	.00	91,680.16	91,680.16	411%
*		4,143,121.19	.00	.00	.00	3,013,332.87	3,013,332.87	73%

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

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NUMBER-----	ACCOUNT-----	PROJECT	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----		TOTAL	PCT
						ACCRUED	UNACCRUED		
4210230	TITLE III ESOL '12-'13		1,146.74	.00	.00	.00	1,146.74	1,146.74	100%
4210240	TITLE III, PART A ESOL 13-1		63,466.43	.00	.00	.00	13,099.35	13,099.35	21%
4210245	TITLE III IMMIGRANT SUPP 1		16,437.75	.00	.00	.00	.00	.00	0%
4210958	HEAD START (BEG.12-1-12)		701,571.83	.00	.00	.00	701,571.83	701,571.83	100%
4210959	HEAD START (BEG 12/1/13)		1,874,486.21	.00	.00	.00	566,741.71	566,741.71	30%
4212621	TITLE I SIG 1003G CES/GWM		36,138.54	.00	.00	.00	36,138.54	36,138.54	100%
4212631	TITLE SIG 1003G CES/GWM		1,727,576.00	.00	.00	.00	828,566.41	828,566.41	48%
4212694	SIG 1003G EGHS/WGHS 12-13		8,897.05	.00	.00	.00	8,897.05	8,897.05	100%
4212740	TITLE X HOMELESS 2013-2014		49,638.00	.00	.00	.00	25,367.90	25,367.90	51%
4216130	RURAL/SPARSE 12-13		974.82	.00	.00	.00	974.82	974.82	100%
4216131	PERKINS SECONDARY 12-13		3,106.58	.00	.00	.00	3,106.58	3,106.58	100%
4216140	RURAL/SPARSE AREAS 13-14		73,586.00	.00	.00	.00	43,732.62	43,732.62	59%
4216141	PERKINS-SECONDARY 13-14		91,851.00	.00	.00	.00	54,496.27	54,496.27	59%
4221230	TITLE I PART A '12-'13		8,725.94	.00	.00	.00	8,725.94	8,725.94	100%
4221232	TITLE I PARENT INVOL. 12-1		556.37	.00	.00	.00	556.37	556.37	100%
4221233	TITLE I PRE-K '12-'13		32,999.42	.00	.00	.00	7,145.76	7,145.76	22%
4221236	TITLE I LEA WIDE ACTV '12-		129,616.61	.00	.00	.00	129,621.84	129,621.84	100%
4221238	PRIV SCH SUPPORT 12-13		1,242.86	.00	.00	.00	1,237.63	1,237.63	100%
4221240	TITLE I PART A 2013-14		1,624,576.80	.00	.00	.00	979,688.02	979,688.02	60%
4221242	TITLE I PARENT INVOLV 2013		126,158.20	.00	.00	.00	70,607.03	70,607.03	56%
4221243	TITLE I PRE-K 2013-14		304,392.00	.00	.00	.00	182,844.88	182,844.88	60%
4221244	TITLE I HOMELESS 2013-14		15,000.00	.00	.00	.00	3,339.00	3,339.00	22%
4221245	TITLE I HGH QUAL/PROFDEV 1		372,731.00	.00	.00	.00	108,409.95	108,409.95	29%
4221246	TITLE I LEA-WIDE ACTIVS 13		621,445.00	.00	.00	.00	226,595.43	226,595.43	36%
4221247	TITLE I SEQUESTATION 13-1		220,000.00	.00	.00	.00	.00	.00	0%
4221248	TITLE I PRIVATE SCHOOL 201		77,344.00	.00	.00	.00	50,341.61	50,341.61	65%
4222432	TITLE II PART A '12-'13		50,468.99	.00	.00	.00	50,468.99	50,468.99	100%
4222442	TITLE II PART A 2013-14		499,328.34	.00	.00	.00	298,574.81	298,574.81	60%
4222622	TITLE I SCH IMPR 1003(A) 1		60,957.84	.00	.00	.00	60,957.84	60,957.84	100%
4222624	TITLE SIG INITIATIVE 14-15		47,514.00	.00	.00	.00	.00	.00	0%
4224432	21ST CENTURY EGHS/GES 12-1		59,545.31	.00	.00	.00	59,402.89	59,402.89	100%
4224435	21ST CENTURY HES/GWM 12-13		11,257.42	.00	.00	.00	11,257.42	11,257.42	100%
4224442	21 CENT EGHS/GBES 13-14		342,528.00	.00	.00	.00	178,205.81	178,205.81	52%
4224445	21ST CENTURY HAV EL/GWM 13		173,891.00	.00	.00	.00	97,236.35	97,236.35	56%
4226330	IDEA PART B '12-'13		6,968.48	.00	.00	.00	6,968.48	6,968.48	100%
4226340	IDEA PART B 2013-14		1,884,802.33	.00	.00	.00	1,194,582.53	1,194,582.53	63%
4226740	IDEA PRE-K 2013-14		114,313.63	.00	.00	.00	53,807.11	53,807.11	47%
*			11,435,240.49	.00	.00	.00	6,064,415.51	6,064,415.51	53%

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

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----	-----	TOTAL	PCT
PROJECT				ACCRUED	UNACCRUED		
431263S TITLE 1 SIG ARRA 2012-2013	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

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NUMBER-----ACCOUNT----- PROJECT	BUDGETED	ACCRUED	RECEIVABLE	ACCRUED	COLLECTED----- UNACCRUED	TOTAL	PCT
434RG32 COMMON CORE STATE STANDRD1	1,456.24	.00	.00	.00	1,456.24	1,456.24	100%
434RG41 RTTT EVALUATION MONITORING	30,000.00	.00	.00	.00	.00	.00	0%
434RL11 ARRA RACE TO THE TOP	820,601.05	.00	.00	.00	396,008.15	396,008.15	48%
434R002 CAPE WGHS 2012-2013	88,224.91	.00	.00	.00	84,408.84	84,408.84	96%
434R631 CAPE EGHS 12-13	22,698.00	.00	.00	.00	22,698.00	22,698.00	100%
*	962,980.20	.00	.00	.00	504,571.23	504,571.23	52%

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

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NUMBER-----ACCOUNT-----	BUDGETED	ACCRUED	RECEIVABLE	-----COLLECTED-----			
PROJECT				ACCRUED	UNACCRUED	TOTAL	PCT
REQUEST TOTAL	66,260,317.98	.00	.00	.00	48,364,888.24	48,364,888.24	

RPRT- F2B30
 DIST- 20
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GADSDEN COUNTY SCHOOLS
 GENERAL FUND

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
1101379 ALLOWABLE MAINT FOR 1.5 MIL	572,434.99	1,076.90	68,279.51	345,882.86	157,195.72	27
1101840 (C) INSTRUCTIONAL MATERIAL	429,730.75	.00	.00	447,943.97	18,213.22-	4-
1101841 INSTRUCTIONAL MATERIAL-OTHER	788.04	.00	.00	33,847.92	33,059.88-	195-
1103391 CHARTER SCHOOL CAPITAL OUTLA	80,000.00	.00	.00	113,525.00	33,525.00-	41-
1104000 INSURANCE DEDUCTABLES	25,000.00	.00	.00	43,177.99	18,177.99-	72-
1104020 HOMELESS DONATIONS	289.09	.00	.00	.00	289.09	100
1104030 SUPP ACADEMIC INSTR (C #457)	125,282.93	14,990.41	30,664.00	88,282.94	8,654.42-	6-
1104050 SAI-CPA/HOPE (SAL & BEN)	1,158,834.04	342,023.15	.00	767,924.80	48,886.09	4
1104190 ELEMENTARY EDUCATION DEPT	19.88-	.00	423.30	2,986.35	3,429.53-	
1104200 SECONDARY EDUCATION	237.73	40.01	1,627.25	2,031.80	3,461.33-	455-
1104210 STUDENT SERVICES	.00	.00	3,000.00	.00	3,000.00-	
1104220 DISTRICT WIDE TESTING	35,770.96	.00	1,714.04	47,010.57	12,953.65-	36-
1104240 DISTRICT WIDE FORMS	6,790.19	.00	.00	7,186.55	396.36-	5-
1104250 CUSTODIAL SUPPLIES	32,288.72	.00	789.33	68,919.77	37,420.38-	115-
1104260 SAFE SCHOOLS	210,272.00	.00	53,387.30	159,906.65	3,021.95-	1-
1104270 PUPIL PERS SVCS	351,509.27	.00	126,655.66	379,433.28	154,579.67-	43-
1104280 DES CRITICALLY NEEDED EMPLOY	105,562.46	.00	76,373.46	170,159.76	140,970.76-	133-
1104290 GENDER EQUITY	1,370.00	.00	24.98	24,985.47	23,640.45-	725-
1104300 AFTER HOURS SECURITY	.00	.00	1,223.80	2,082.20	3,306.00-	
1104310 COPIER MAINTENANCE COSTS	88,440.15	.00	62,207.18	145,716.24	119,483.27-	135-
1104340 BAND EQUIPMENT	1,190.00	.00	3,195.65	13,194.75	15,200.40-	277-
1104360 HEALTH DEPT. ANNUAL FEE	100,100.00	.00	25,025.00	75,075.00	.00	0
1104380 SCH. SAFETY & SECURITY	.00	.00	85.00	1,810.64	1,895.64-	
1104400 DEP. SHERIFF-RESOURCE OFFICE	226,982.36	.00	129,621.42	97,360.94	.00	0
1104410 DRUG TESTING	9,340.10	.00	1,305.00	8,208.50	173.40-	1-
1104420 LIBRARY MEDIA (C)	2,154.00	.00	1,354.00	1,843.90	1,043.90-	48-
1104430 GEMS-PATRICIA BOYD MCLAIN FU	50.00	.00	83.87	5,005.25	5,039.12-	78-
1104440 DONATIONS	1,770.00	.00	991.85	778.15	.00	0
1104442 DONATIONS TRANS. (COKE)	534.40	.00	.00	105.11	429.29	80
1104443 FCAT DONATIONS	.00	.00	.00	295.00	295.00-	
1104460 D/W FURNITURE REPLACEMENT	.00	.00	.00	619.80	619.80-	
1104470 SACS EXPENSES (ELEM & SEC)	13,139.52	.00	.00	13,139.52	.00	0
1104471 COE ACCREDITATION GTI	784.77	.00	.00	3,248.13	2,463.36-	313-
1104480 D/W ITV	37,293.11	.00	.00	18,655.65	18,637.46	49
1104490 HAV MID INTERSCHOLASTICS	.00	.00	.00	2,627.59	2,627.59-	
1104495 SHANKS INTERSCHOLASTICS	.00	.00	.00	2,293.25	2,293.25-	
1104500 FRINGE BENEFITS REFUND	384.00	.00	.00	.00	384.00	100
1104520 PERSONNEL BUDGET-DEPT.	5,455.20	.00	3,168.79	17,252.77	14,966.36-	274-
1104540 BILINGUAL EDUCATION DEPT	1,028.75	12.70	142.20	2,150.36	1,276.51-	124-
1104560 DUAL ENROLL INSTRUCT MATERIA	12.29	.00	.00	25,965.50	25,953.21-	173-
1104570 FIRST GRAD CLS RD 95/96 (C45	224,931.99	77,678.23	.00	155,649.35	8,395.59-	3-
1104630 CERTIFICATE RENEWALS	420.00	720.00	.00	900.00	1,200.00-	285-
1104650 DIST-WIDE GROUNDS MAINTENANC	116,487.01	.00	75,665.41	102,115.84	61,294.24-	52-
1104670 SONITROL SECURITY	48,025.43	.00	.00	49,676.49	1,651.06-	3-
1104690 COMMUNITY RELATIONS-BUDGET	5,269.00	.00	3,950.00	15,265.00	13,946.00-	264-
1104740 VIRTUAL SCHOOLS	28,963.75	.00	31,753.25	49,152.50	51,942.00-	179-
1104770 INST-MAT-SCI LAB (C)	.00	.00	.00	1,590.22	1,590.22-	
1104790 EXTRA TIME - DISTRICTWIDE	19,121.20	.00	.00	77,713.30	58,592.10-	306-
1104830 ROTC	.00	.00	.00	2,729.80	2,729.80-	

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NUMBER----- PROJECT	ACCOUNT-----	DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE----- AMOUNT PCT	
1104860		REQUIRED FINGERPRINTS	10,000.00	.00	5,000.00	14,387.40	9,387.40-	93-
1104880		E.GAD. ATHLETIC ALLOCAT.	4,690.20	2,210.45	6,143.46	17,346.55	21,010.26-	447-
1104890		WEST GADSDEN ATHLETIC ALLOCA	6,007.42	.00	5,870.50	17,343.83	17,206.91-	286-
1104915		DONATIONS FOR STEM PROGRAM	22,678.56	.00	.00	26,856.13	4,177.57-	18-
1104920		STANDBY EMS FOR FOOTBALL	.00	.00	.00	2,300.00	2,300.00-	
1104950		SPECIAL INSTRUCTIONAL SERVIC	15,478.00	.00	4,989.23	35,636.58	25,147.81-	162-
1104960		PARENTAL SVCS-DONATION	.00	.00	.00	241.35	241.35-	
1104970		E RATE	173,274.09	611.94	65,879.54	139,645.20	32,862.59-	18-
1104990		LOTTERY FUNDS	.00	.00	.00	175.50	175.50-	
1105020		DIFFERENTIATED ACCOUNTABILIT	.00	.00	.00	15,459.03	15,459.03-	
1105050		DVR ESE EMPLOYMENT SPECIALIS	83,661.52	28,009.20	.00	55,268.69	383.63	0
1105090		HAVANA MIDDLE SCHOOL GR 6-8	1,312.94	.00	.00	.00	1,312.94	100
1105110		SCHOOL RECOGNITION 06-07	116.60	.00	.00	116.60	.00	0
1105111		SCHOOL RECOG 07-08 SCORES	3,860.79	.00	.00	2,283.40	1,577.39	40
1105113		SCHOOL RECOGNITION 08-09	2,311.51	.00	.00	.00	2,311.51	100
1105115		SCHOOL RECOGNITION 09 10	2,659.56	.00	.00	673.97	1,985.59	74
1105117		SCHOOL RECOGNITION 10-11	12,081.77	.00	.00	.00	12,081.77	100
1105118		SCHOOL RECOGNITION 11-12	16,233.26	.00	.00	5,079.12	11,154.14	68
1105119		SCHOOL RECOGNITION 12-13	214,841.00	107.66	.00	204,339.59	10,393.75	4
1105179		PROJ 10 CONNECT 13-14	1,500.00	.00	.00	562.00	938.00	62
1105186		FSU SEED GRANT EGHS	1,000.00	.00	.00	.00	1,000.00	100
1105187		U OF S.F.TEEN OUTREACH PROGR	.00	.00	.00	1,000.00	1,000.00-	
1105188		PROJECT 10 12-13	1,053.53	.00	.00	631.18	422.35	40
1105189		PROJ 10 13-14 VISIONS/NSTTAC	4,000.00	.00	.00	3,372.00	628.00	15
1105190		LAURA BUSH FOUNDATION GRANT	10.17	.00	.00	.00	10.17	100
1105220		HEAD START DONATION	410.75	.00	.00	.00	410.75	100
1105310		GRETNA ELEM. DONATION	446.47	.00	.00	.00	446.47	100
1105350		TEACHERS LEAD	870.00	.00	.00	92,484.72	91,614.72-	530-
1105360		MEDICAID REIMB	442.30	.00	110.59	1,052.13	720.42-	162-
1105370		READING ALLOCATION	83,504.53	.00	5,352.69	89,693.67	11,541.83-	13-
1105410		GF SUBSIDY-LAW CAREER ACADEM	.00	.00	.00	500.00	500.00-	
1105430		CROSSROAD CHARTER SCHOOL	2,119,571.08	.00	474,622.00	1,205,297.00	439,652.08	20
1105432		TEACHER SALARY ALLOCAT	895,407.00	.00	37,309.00	28,022.00	830,076.00	92
1105470		DROP BACK IN ACADEMY	564,034.00	.00	32,755.00	189,045.00	342,234.00	60
1105501		DESTINY LIBRARY MANAGER	.00	.00	.00	21,580.82	21,580.82-	
1105610		VOLUNTARY PRE-K	815,000.00	225,190.87	1,093.62	530,098.25	58,617.26	7
1105710		TEACHER TRAINING (C)	71.00	.00	.00	71.00	.00	0
1105720		COMMON CORE TRAINING 2013-14	129,865.69	.00	.00	131,158.42	1,292.73-	0
1105740		SCIENCE DONATIONS	150.00	.00	.00	.00	150.00	100
1105830		AUDIT ADJ. PER AG	326,072.00	.00	.00	.00	326,072.00	100
1105930		POSTSECOND ED READINESS TEST	.00	376.00	.91	304.56	681.47-	
1105950		CLASS SIZE REDUCTION	5,655,939.73	1,702,961.32	142,333.00	3,904,279.29	93,633.88-	1-
1108010		JAMES A SHANKS MS (6-8)	14,564.16	.00	149.00	6,442.12	7,973.04	54
1108020		CHATTAHOOCHEE ELEM GR K-6	12,223.22	.00	.00	.00	12,223.22	100
1108040		GREENSBORO ELEM GR K-6	15,756.18	.00	1,487.63	3,534.42	10,734.13	68
1108050		WEST GADSDEN HIGH GR 7-12	14,581.87	.00	391.48	5,187.55	9,002.84	61
1108060		GRETNA ELEM SCHOOL GR K-5	6,785.88	.00	.00	2,060.51	4,725.37	69
1108070		HAVANA ELEM GR PK-5	26,006.17	.00	.00	1,090.64	24,915.53	95
1108090		HAVANA MIDDLE SCHOOL GR 6-8	6,943.43	.00	62.33	4,058.01	2,823.09	40

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1108100	GEORGE MUNROE ELEM GR K-5	27,806.56	.00	.00	15,445.20	12,361.36 44
1108120	EAST GADSDEN HIGH GR 9-12	25,581.93	.00	995.12	8,616.31	15,970.50 62
1108130	STEWART STREET ELEM GR K-5	24,575.88	.00	.00	6,596.20	17,979.68 73
1108140	ST JOHN ELEM GR K-5	13,915.70	.00	.00	1,900.09	12,015.61 86
1108150	GADSDEN VOCATIONAL-TECHNICAL	280.40	.00	.00	188.00	92.40 32
1108160	FLORIDA STATE HOSPITAL	48.80	.00	.00	.00	48.80 100
1108180	GADSDEN ELEM MAGNET SCHL	4,137.40	.00	.00	2,747.99	1,389.41 33
1108400	CARTER-PARRAMORE ACADEMY	5,831.14	.00	.00	12.46	5,818.68 99
1108420	GED TESTING	1,146.25	56.00	1,327.58	5,535.84	5,773.17- 503-
1108430	GADSDEN CENTRAL ACADEMY	1,748.76	.00	518.79	950.31	279.66 15
1108500	SCHOOL IMPROVEMENT FUNDS	27,050.07	.00	.00	.00	27,050.07 100
1108770	SCHOLASTIC TRANSPORTATION	298.23	.00	.00	31,735.81	31,437.58- 541-
1108880	FIELD TRIP REIMB A/C	.00	.00	.00	4,166.40	4,166.40-
1109900	TERMINAL LEAVE & ANNUAL LEAV	320,003.00	.00	.00	87,725.52	232,277.48 72
1109920	SUMMER SCHOOL (C 457)	345,785.42	.00	71,980.41	278,091.63	4,286.62- 1-
1109940	SUPPLEMENTS	49,815.56	59,118.03	.00	129,271.36	138,573.83- 278-
1109950	DROP SICK LEAVE PAYMENTS	138,489.54	.00	89,359.52	90,041.21	40,911.19- 29-
1109980	ITINERANT TEACHER	165,821.80	57,148.63	.00	108,112.69	560.48 0
1109990	DISTRICT WIDE	24,405,532.38	6,534,446.35	448,265.40	19,787,150.00	2,364,329.37- 9-
1125235	AMERICORPS 2012-2013	35,501.09	.00	.00	35,501.09	.00 0
1125236	AMERICORPS 2012-2013 MATCH	4,289.52	.00	.00	4,289.52	.00 0
1125240	AMERICORPS 13-14	300,864.00	2,555.78	4,265.60	199,245.52	94,797.10 31
1125241	AMERICORPS 2013-2014 MATCH	47,323.86	12,790.79	433.52	41,031.80	6,932.25- 14-
1125310	10-11 VOLUNTARY SCHOOL CHOIC	132.47	.00	.00	132.47	.00 0
1190030	DISTRICT BANDWIDTH SUPPORT	1,202.00	.00	.00	.00	1,202.00 100
1190032	WORKFORCE DEVELOPMENT 12-13	57,836.86	.00	.00	.00	57,836.86 100
1190042	WORKFORCE DEVELOPMENT 13 14	632,178.07	219,468.26	.00	524,681.72	111,971.91- 17-
1190043	CAREER TECHNICAL EDUCATION	43,431.00	.00	41,230.74	.00	2,200.26 5
1190200	TEC TRANSF GRNTS RUR SCH 13-	208,299.00	.00	26,319.24	179,579.76	2,400.00 1
1190567	ADULTS W/ DISABILITIES 13-14	272,048.00	57,714.65	.00	114,082.17	100,251.18 36
1199999	NOT SPECIFIED	350,000.00	.00	.00	.00	350,000.00 100
*		42,844,409.39	9,339,307.33	2,170,957.15	32,010,935.73	676,790.82- 1-

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 210 S.B.E. BOND FUND

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 EXPENDITURE LEDGER SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
0999 DISTRICT WIDE	241,000.00	.00	.00	.00	241,000.00	100
*	241,000.00	.00	.00	.00	241,000.00	100

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 231 SECTION 1011 LOAN FROM CCB

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
0079 HMS REMODELING FOR PREK - 8	185,861.83	.00	.00	.00	185,861.83	100
*	185,861.83	.00	.00	.00	185,861.83	100

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 293 SUNTRUST LOAN FOR HMS

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
0079 HMS REMODELING FOR PREK - 8	174,980.24	.00	.00	74,081.00	100,899.24	57
*	174,980.24	.00	.00	74,081.00	100,899.24	57

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 331 HAVANA MIDDLE CONSTRUCT CCB

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

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NUMBER-----ACCOUNT-----DESCRIPTION PROJECT	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE----- AMOUNT PCT
0079 HMS REMODELING FOR PREK - 8	1,725,000.00	.00	956,002.53	632,465.17	136,532.30 7
*	1,725,000.00	.00	956,002.53	632,465.17	136,532.30 7

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 360 CO & DS FUND # 360

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
0015 COMPUTERS PHASE 2-'98	40,000.00	.00	.00	.00	40,000.00	100
*	40,000.00	.00	.00	.00	40,000.00	100

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 379 CAPITAL IMPROVEMENTS

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION PROJECT	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE----- AMOUNT	PCT
0079 HMS REMODELING FOR PREK - 8	1,500,000.00	.00	153,143.66	504,227.64	842,628.70	56
0999 DISTRICT WIDE	2,971,301.07	.00	1,086,741.60	928,102.93	956,456.54	32
*	4,471,301.07	.00	1,239,885.26	1,432,330.57	1,799,085.24	40

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 391 CAPITAL OUTLAY OTHER

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
0050 CHARTER SCHOOL CAPITAL OUTLA	80,000.00	.00	.00	.00	80,000.00	100
0999 DISTRICT WIDE	.00	.00	.00	113,525.00	113,525.00-	
*	80,000.00	.00	.00	113,525.00	33,525.00-	41-

RPRT- F2B30
 DIST- 20
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----	ACCOUNT-----	DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	-----
PROJECT							AMOUNT	PCT
0079	HMS REMODELING FOR PREK - 8		2,370,000.00	.00	.00	273,944.98	2,096,055.02	88
*			2,370,000.00	.00	.00	273,944.98	2,096,055.02	88

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 410 FOOD SERVICE FUND # 410

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
0701 CARTER PARRAMORE FOOD SERVIC	313,882.95	36,727.81	35,546.53	230,036.13	11,572.48	3
0702 CHATTAHOOCHEE ELEM FOOD SER	172,556.29	24,136.18	17,169.76	121,306.55	9,943.80	5
0704 GREENSBORO ELEM FOOD SERVICE	254,193.23	30,906.21	37,151.20	173,038.76	13,097.06	5
0705 WEST GADSDEN HI FOOD SERVICE	302,902.92	37,076.20	31,862.02	200,470.95	33,493.75	11
0706 GRETNA ELEM FOOD SERVICE	237,233.79	27,860.18	24,174.17	176,139.70	9,059.74	3
0707 HAVANA ELEM FOOD SERVICE	380,263.94	43,267.76	41,873.82	265,786.28	29,336.08	7
0708 HAVANA MIDDLE FOOD SERVICE	119,676.78	22,251.41	7,474.26	71,303.76	18,647.35	15
0709 EAST GADSDEN HIGH FOOD SERVI	399,060.37	56,016.73	37,031.67	279,538.18	26,473.79	6
0710 GEORGE W MUNROE FOOD SERVICE	374,559.93	46,280.05	49,886.13	265,721.82	12,671.93	3
0711 GADSDEN EL. MAG. FOOD SERVI	53,103.29	8,437.47	2,860.33	36,611.61	5,193.88	9
0712 JAMES A SHANKS FOOD SERVI	418,393.33	51,374.67	36,520.92	314,180.27	16,317.47	3
0713 STEWART STREET FOOD SERVICE	414,519.97	42,751.02	72,068.82	283,715.93	15,984.20	3
0714 ST JOHN ELEM FOOD SERVICE	214,112.74	33,277.93	22,774.59	154,579.72	3,480.50	1
0750 FOOD SERVICE COUNTY WIDE	308,520.83	27,888.95	32,915.27	236,156.23	11,560.38	3
4101234 FOOD SVC FROM DONATIONS	.00	.00	.00	5,246.90	5,246.90-	
4103210 FRESH FRUIT & VEG	126,750.00	.00	19,998.68	109,638.88	2,887.56-	2-
*	4,089,730.36	488,252.57	469,308.17	2,923,471.67	208,697.95	5

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	-----	
PROJECT					AMOUNT	PCT	
4210230	TITLE III ESOL '12-'13	1,146.74	.00	.00	1,146.74	.00	0
4210240	TITLE III, PART A ESOL 13-14	63,466.43	.00	3,636.64	13,337.10	46,492.69	73
4210245	TITLE III IMMIGRANT SUPP 13-	16,437.75	.00	5,896.56	.00	10,541.19	64
4210958	HEAD START (BEG.12-1-12)	701,571.83	.00	.00	701,571.83	.00	0
4210959	HEAD START (BEG 12/1/13)	1,874,486.21	548,756.18	52,727.77	666,346.13	606,656.13	32
4212621	TITLE I SIG 1003G CES/GWM	36,138.54	.00	.00	36,138.54	.00	0
4212631	TITLE SIG 1003G CES/GWM	1,727,576.00	275,190.15	12,191.89	875,347.73	564,846.23	32
4212694	SIG 1003G EGHS/WGHS 12-13	8,897.05	.00	.00	8,897.05	.00	0
4212740	TITLE X HOMELESS 2013-2014	49,638.00	.00	21,978.87	28,429.59	770.46	1-
4216130	RURAL/SPARSE 12-13	974.82	.00	.00	974.82	.00	0
4216131	PERKINS SECONDARY 12-13	3,106.58	.00	.00	3,106.58	.00	0
4216140	RURAL/SPARSE AREAS 13-14	73,586.00	13,855.43	152.73	44,023.15	15,554.69	21
4216141	PERKINS-SECONDARY 13-14	91,851.00	4,105.65	19,031.44	54,719.39	13,994.52	15
4221230	TITLE I PART A '12-'13	8,725.94	.00	.00	8,725.94	.00	0
4221232	TITLE I PARENT INVOL. 12-13	556.37	.00	.00	456.04	100.33	18
4221233	TITLE I PRE-K '12-'13	32,999.42	.00	.00	7,145.76	25,853.66	78
4221236	TITLE I LEA WIDE ACTV '12-'1	129,616.61	.00	.00	129,616.61	.00	0
4221238	PRIV SCH SUPPORT 12-13	1,242.86	.00	.00	1,242.86	.00	0
4221240	TITLE I PART A 2013-14	1,624,576.80	103,872.85	88,758.76	1,013,609.37	418,335.82	25
4221242	TITLE I PARENT INVOLV 2013-1	126,158.20	12,231.29	11,789.18	70,907.03	31,230.70	24
4221243	TITLE I PRE-K 2013-14	304,392.00	95,700.69	.00	199,937.56	8,753.75	2
4221244	TITLE I HOMELESS 2013-14	15,000.00	.00	999.00	3,339.00	10,662.00	71
4221245	TITLE I HGH QUAL/PROFDEV 13-	372,731.00	.00	12,000.00	110,250.95	250,480.05	67
4221246	TITLE I LEA-WIDE ACTIVS 13-1	621,445.00	75,173.67	38,136.00	242,353.91	265,781.42	42
4221247	TITLE I SEQUIESTRATION 13-14	220,000.00	.00	.00	.00	220,000.00	100
4221248	TITLE I PRIVATE SCHOOL 2013-	77,344.00	.00	2,213.20	57,274.14	17,856.66	23
4222432	TITLE II PART A '12-'13	50,468.99	.00	.00	50,468.99	.00	0
4222442	TITLE II PART A 2013-14	499,328.34	129,094.57	.00	335,415.04	34,818.73	6
4222622	TITLE I SCH IMPR 1003(A) 12-	60,957.84	.00	.00	60,957.84	.00	0
4222624	TITLE SIG INITIATIVE 14-15	47,514.00	.00	.00	.00	47,514.00	100
4224432	21ST CENTURY EGHS/GES 12-13	59,545.31	.00	.00	59,545.31	.00	0
4224435	21ST CENTURY HES/GWM 12-13	11,257.42	.00	.00	11,257.42	.00	0
4224442	21 CENT EGHS/GBES 13-14	342,528.00	18,101.48	13,909.15	182,485.93	128,031.44	37
4224445	21ST CENTURY HAV EL/GWM 13-1	173,891.00	.00	2,611.09	97,903.35	73,376.56	42
4226330	IDEA PART B '12-'13	6,968.48	.00	.00	6,968.48	.00	0
4226340	IDEA PART B 2013-14	1,884,802.33	344,866.93	158,550.80	1,256,188.27	125,196.33	6
4226740	IDEA PRE-K 2013-14	114,313.63	24,842.25	2,494.22	57,811.45	29,165.71	25
		11,435,240.49	1,645,791.14	447,077.30	6,397,899.90	2,944,472.15	25

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 432 TARGETED ARRA STIMULUS FUNDS

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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
431263S TITLE 1 SIG ARRA 2012-2013	90,206.38	.00	.00	90,206.38	.00	0
*	90,206.38	.00	.00	90,206.38	.00	0

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 434 ARRA RACE TO THE TOP

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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION PROJECT	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE----- AMOUNT	PCT
434RG32 COMMON CORE STATE STANDRD13-	1,456.24	.00	.00	1,456.24	.00	0
434RG41 RTTT EVALUATION MONITORING	30,000.00	.00	.00	603.26	29,396.74	97
434RL11 ARRA RACE TO THE TOP	820,601.05	36,632.49	20,672.74	408,677.51	354,618.31	43
434R002 CAPE WGHS 2012-2013	88,224.91	.00	.00	80,122.22	8,102.69	9
434R631 CAPE EGHS 12-13	22,698.00	.00	.00	22,698.00	.00	0
*	962,980.20	36,632.49	20,672.74	513,557.23	392,117.74	40

RPRT- F2B30
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- *****

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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	COMMITTED	ENCUMBERED	EXPENDED	-----BALANCE-----	
PROJECT					AMOUNT	PCT
REQUEST TOTAL	68,710,709.96	11,509,983.53	5,303,903.15	44,462,417.63	7,434,405.65	10

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 110 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
1101379 ALLOWABLE MAINT FOR 1.5 MI	572,434.99	2,308.16	345,882.86	1,076.90	68,279.51	157,195.72 27
1101840 (C) INSTRUCTIONAL MATERIAL	429,730.75	2,667.77	447,943.97	.00	.00	18,213.22- 4-
1101841 INSTRUCTIONAL MATERIAL-OTH	788.04	.00	33,847.92	.00	.00	33,059.88- 195-
1103391 CHARTER SCHOOL CAPITAL OUT	80,000.00	.00	113,525.00	.00	.00	33,525.00- 41-
1104000 INSURANCE DEDUCTABLES	25,000.00	.00	43,177.99	.00	.00	18,177.99- 72-
1104020 HOMELESS DONATIONS	289.09	.00	.00	.00	.00	289.09 100
1104030 SUPP ACADEMIC INSTR (C #45	125,282.93	3,723.87	88,282.94	14,990.41	30,664.00	8,654.42- 6-
1104050 SAI-CPA/HOPE(SAL & BEN)	1,158,834.04	56,302.77	767,924.80	342,023.15	.00	48,886.09 4
1104190 ELEMENTARY EDUCATION DEPT	19.88-	239.25	2,986.35	.00	423.30	3,429.53-
1104200 SECONDARY EDUCATION	237.73	.00	2,031.80	40.01	1,627.25	3,461.33- 455-
1104210 STUDENT SERVICES	.00	.00	.00	.00	3,000.00	3,000.00-
1104220 DISTRICT WIDE TESTING	35,770.96	2,020.00	47,010.57	.00	1,714.04	12,953.65- 36-
1104240 DISTRICT WIDE FORMS	6,790.19	.00	7,186.55	.00	.00	396.36- 5-
1104250 CUSTODIAL SUPPLIES	32,288.72	647.37	68,919.77	.00	789.33	37,420.38- 115-
1104260 SAFE SCHOOLS	210,272.00	15,486.00	159,906.65	.00	53,387.30	3,021.95- 1-
1104270 PUPIL PERS SVCS	351,509.27	57,475.68	379,433.28	.00	126,655.66	154,579.67- 43-
1104280 DES CRITICALLY NEEDED EMPL	105,562.46	7,727.72	170,159.76	.00	76,373.46	140,970.76- 133-
1104290 GENDER EQUITY	1,370.00	7,482.15	24,985.47	.00	24.98	23,640.45- 725-
1104300 AFTER HOURS SECURITY	.00	.00	2,082.20	.00	1,223.80	3,306.00-
1104310 COPIER MAINTENANCE COSTS	88,440.15	.00	145,716.24	.00	62,207.18	119,483.27- 135-
1104340 BAND EQUIPMENT	1,190.00	.00	13,194.75	.00	3,195.65	15,200.40- 277-
1104360 HEALTH DEPT. ANNUAL FEE	100,100.00	25,025.00	75,075.00	.00	25,025.00	.00 0
1104380 SCH. SAFETY & SECURITY	.00	.00	1,810.64	.00	85.00	1,895.64-
1104400 DEP. SHERIFF-RESOURCE OFFI	226,982.36	.00	97,360.94	.00	129,621.42	.00 0
1104410 DRUG TESTING	9,340.10	357.00	8,208.50	.00	1,305.00	173.40- 1-
1104420 LIBRARY MEDIA (C)	2,154.00	.00	1,843.90	.00	1,354.00	1,043.90- 48-
1104430 GEMS-PATRICIA BOYD MCLAIN	50.00	.00	5,005.25	.00	83.87	5,039.12- 78-
1104440 DONATIONS	1,770.00	.00	778.15	.00	991.85	.00 0
1104442 DONATIONS TRANS. (COKE)	534.40	.00	105.11	.00	.00	429.29 80
1104443 FCAT DONATIONS	.00	295.00	295.00	.00	.00	295.00-
1104460 D/W FURNITURE REPLACEMENT	.00	.00	619.80	.00	.00	619.80-
1104470 SACS EXPENSES (ELEM & SEC)	13,139.52	.00	13,139.52	.00	.00	.00 0
1104471 COE ACCREDITATION GTI	784.77	.00	3,248.13	.00	.00	2,463.36- 313-
1104480 D/W ITV	37,293.11	.00	18,655.65	.00	.00	18,637.46 49
1104490 HAV MID INTERSCHOLASTICS	.00	.00	2,627.59	.00	.00	2,627.59-
1104495 SHANKS INTERSCHOLASTICS	.00	.00	2,293.25	.00	.00	2,293.25-
1104500 FRINGE BENEFITS REFUND	384.00	.00	.00	.00	.00	384.00 100
1104520 PERSONNEL BUDGET-DEPT.	5,455.20	5,398.03	17,252.77	.00	3,168.79	14,966.36- 274-
1104540 BILINGUAL EDUCATION DEPT	1,028.75	228.69	2,150.36	12.70	142.20	1,276.51- 124-
1104560 DUAL ENROLL INSTRUCT MATER	12.29	14,883.96	25,965.50	.00	.00	25,953.21- 173-
1104570 FIRST GRAD CLS RD 95/96 (C	224,931.99	19,443.61	155,649.35	77,678.23	.00	8,395.59- 3-
1104630 CERTIFICATE RENEWALS	420.00	.00	900.00	720.00	.00	1,200.00- 285-
1104650 DIST-WIDE GROUNDS MAINTENA	116,487.01	8,316.25	102,115.84	.00	75,665.41	61,294.24- 52-
1104670 SONITROL SECURITY	48,025.43	.00	49,676.49	.00	.00	1,651.06- 3-
1104690 COMMUNITY RELATIONS-BUDGET	5,269.00	750.00	15,265.00	.00	3,950.00	13,946.00- 264-
1104740 VIRTUAL SCHOOLS	28,963.75	5,368.75	49,152.50	.00	31,753.25	51,942.00- 179-
1104770 INST-MAT-SCI LAB (C)	.00	350.38	1,590.22	.00	.00	1,590.22-
1104790 EXTRA TIME - DISTRICTWIDE	19,121.20	1,084.77	77,713.30	.00	.00	58,592.10- 306-

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
1104830 ROTC	.00	.00	2,729.80	.00	.00	2,729.80-
1104860 REQUIRED FINGERPRINTS	10,000.00	1,040.00	14,387.40	.00	5,000.00	9,387.40- 93-
1104880 E.GAD. ATHLETIC ALLOCAT.	4,690.20	450.00	17,346.55	2,210.45	6,143.46	21,010.26- 447-
1104890 WEST GADSDEN ATHLETIC ALLO	6,007.42	457.44	17,343.83	.00	5,870.50	17,206.91- 286-
1104915 DONATIONS FOR STEM PROGRAM	22,678.56	.00	26,856.13	.00	.00	4,177.57- 18-
1104920 STANDBY EMS FOR FOOTBALL	.00	.00	2,300.00	.00	.00	2,300.00-
1104950 SPECIAL INSTRUCTIONAL SERV	15,478.00	1,811.03	35,636.58	.00	4,989.23	25,147.81- 162-
1104960 PARENTAL SVCS-DONATION	.00	.00	241.35	.00	.00	241.35-
1104970 E RATE	173,274.09	1,666.66	139,645.20	611.94	65,879.54	32,862.59- 18-
1104990 LOTTERY FUNDS	.00	.00	175.50	.00	.00	175.50-
1105020 DIFFERENTIATED ACCOUNTABIL	.00	.00	15,459.03	.00	.00	15,459.03-
1105050 DVR ESE EMPLOYMENT SPECIAL	83,661.52	.00	55,268.69	28,009.20	.00	383.63 0
1105090 HAVANA MIDDLE SCHOOL GR 6-	1,312.94	.00	.00	.00	.00	1,312.94 100
1105110 SCHOOL RECOGNITION 06-07	116.60	.00	116.60	.00	.00	.00 0
1105111 SCHOOL RECOG 07-08 SCORES	3,860.79	.00	2,283.40	.00	.00	1,577.39 40
1105113 SCHOOL RECOGNITION 08-09	2,311.51	.00	.00	.00	.00	2,311.51 100
1105115 SCHOOL RECOGNITION 09 10	2,659.56	324.00	673.97	.00	.00	1,985.59 74
1105117 SCHOOL RECOGNITION 10-11	12,081.77	.00	.00	.00	.00	12,081.77 100
1105118 SCHOOL RECOGNITION 11-12	16,233.26	297.00	5,079.12	.00	.00	11,154.14 68
1105119 SCHOOL RECOGNITION 12-13	214,841.00	.00	204,339.59	107.66	.00	10,393.75 4
1105179 PROJ 10 CONNECT 13-14	1,500.00	.00	562.00	.00	.00	938.00 62
1105186 FSU SEED GRANT EGHS	1,000.00	.00	.00	.00	.00	1,000.00 100
1105187 U OF S.F. TEEN OUTREACH PRO	.00	.00	1,000.00	.00	.00	1,000.00-
1105188 PROJECT 10 12-13	1,053.53	.00	631.18	.00	.00	422.35 40
1105189 PROJ 10 13-14 VISIONS/NSTT	4,000.00	.00	3,372.00	.00	.00	628.00 15
1105190 LAURA BUSH FOUNDATION GRAN	10.17	.00	.00	.00	.00	10.17 100
1105220 HEAD START DONATION	410.75	.00	.00	.00	.00	410.75 100
1105310 GRETNA ELEM. DONATION	446.47	.00	.00	.00	.00	446.47 100
1105350 TEACHERS LEAD	870.00	.00	92,484.72	.00	.00	91,614.72- 530-
1105360 MEDICAID REIMB	442.30	.00	1,052.13	.00	110.59	720.42- 162-
1105370 READING ALLOCATION	83,504.53	.00	89,693.67	.00	5,352.69	11,541.83- 13-
1105410 GF SUBSIDY-LAW CAREER ACAD	.00	.00	500.00	.00	.00	500.00-
1105430 CROSSROAD CHARTER SCHOOL	2,119,571.08	.00	1,205,297.00	.00	474,622.00	439,652.08 20
1105432 TEACHER SALARY ALLOCAT	895,407.00	.00	28,022.00	.00	37,309.00	830,076.00 92
1105470 DROP BACK IN ACADEMY	564,034.00	.00	189,045.00	.00	32,755.00	342,234.00 60
1105501 DESTINY LIBRARY MANAGER	.00	.00	21,580.82	.00	.00	21,580.82-
1105610 VOLUNTARY PRE-K	815,000.00	27,455.66	530,098.25	225,190.87	1,093.62	58,617.26 7
1105710 TEACHER TRAINING (C)	71.00	.00	71.00	.00	.00	.00 0
1105720 COMMON CORE TRAINING 2013-	129,865.69	.00	131,158.42	.00	.00	1,292.73- 0
1105740 SCIENCE DONATIONS	150.00	.00	.00	.00	.00	150.00 100
1105830 AUDIT ADJ. PER AG	326,072.00	.00	.00	.00	.00	326,072.00 100
1105930 POSTSECOND ED READINESS TE	.00	.00	304.56	376.00	.91	681.47-
1105950 CLASS SIZE REDUCTION	5,655,939.73	437,456.50	3,904,279.29	1,702,961.32	142,333.00	93,633.88- 1-
1108010 JAMES A SHANKS MS (6-8)	14,564.16	67.17-	6,442.12	.00	149.00	7,973.04 54
1108020 CHATTAHOOCHEE ELEM GR K-6	12,223.22	.00	.00	.00	.00	12,223.22 100
1108040 GREENSBORO ELEM GR K-6	15,756.18	.00	3,534.42	.00	1,487.63	10,734.13 68
1108050 WEST GADSDEN HIGH GR 7-12	14,581.87	.00	5,187.55	.00	391.48	9,002.84 61
1108060 GRETNA ELEM SCHOOL GR K-5	6,785.88	.00	2,060.51	.00	.00	4,725.37 69
1108070 HAVANA ELEM GR PK-5	26,006.17	1,090.64	1,090.64	.00	.00	24,915.53 95

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 110 GENERAL FUND

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NUMBER	ACCOUNT	DESCRIPTION	BUDGETED	--MTD-- EXPENDED	--YTD-- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE-----	
								AMOUNT	PCT
PROJECT									
1108090	HAVANA MIDDLE SCHOOL GR 6-		6,943.43	.00	4,058.01	.00	62.33	2,823.09	40
1108100	GEORGE MUNROE ELEM GR K-5		27,806.56	.00	15,445.20	.00	.00	12,361.36	44
1108120	EAST GADSDEN HIGH GR 9-12		25,581.93	1,778.86	8,616.31	.00	995.12	15,970.50	62
1108130	STEWART STREET ELEM GR K-5		24,575.88	.00	6,596.20	.00	.00	17,979.68	73
1108140	ST JOHN ELEM GR K-5		13,915.70	.00	1,900.09	.00	.00	12,015.61	86
1108150	GADSDEN VOCATIONAL-TECHNIC		280.40	.00	188.00	.00	.00	92.40	32
1108160	FLORIDA STATE HOSPITAL		48.80	.00	.00	.00	.00	48.80	100
1108180	GADSDEN ELEM MAGNET SCHL		4,137.40	190.21	2,747.99	.00	.00	1,389.41	33
1108400	CARTER-PARRAMORE ACADEMY		5,831.14	.00	12.46	.00	.00	5,818.68	99
1108420	GED TESTING		1,146.25	.00	5,535.84	56.00	1,327.58	5,773.17-	503-
1108430	GADSDEN CENTRAL ACADEMY		1,748.76	.00	950.31	.00	518.79	279.66	15
1108500	SCHOOL IMPROVEMENT FUNDS		27,050.07	.00	.00	.00	.00	27,050.07	100
1108770	SCHOLASTIC TRANSPORTATION		298.23	.00	31,735.81	.00	.00	31,437.58-	541-
1108880	FIELD TRIP REIMB A/C		.00	.00	4,166.40	.00	.00	4,166.40-	
1109900	TERMINAL LEAVE & ANNUAL LE		320,003.00	.00	87,725.52	.00	.00	232,277.48	72
1109920	SUMMER SCHOOL (C 457)		345,785.42	.00	278,091.63	.00	71,980.41	4,286.62-	1-
1109940	SUPPLEMENTS		49,815.56	14,082.10	129,271.36	59,118.03	.00	138,573.83-	278-
1109950	DROP SICK LEAVE PAYMENTS		138,489.54	.00	90,041.21	.00	89,359.52	40,911.19-	29-
1109980	ITINERANT TEACHER		165,821.80	14,246.24	108,112.69	57,148.63	.00	560.48	0
1109990	DISTRICT WIDE		24,405,532.38	1,112,913.11	19,787,150.00	6,534,446.35	448,265.40	2,364,329.37-	9-
1125235	AMERICORPS 2012-2013		35,501.09	.00	35,501.09	.00	.00	.00	0
1125236	AMERICORPS 2012-2013 MATCH		4,289.52	.00	4,289.52	.00	.00	.00	0
1125240	AMERICORPS 13-14		300,864.00	3,217.13	199,245.52	2,555.78	4,265.60	94,797.10	31
1125241	AMERICORPS 2013-2014 MATCH		47,323.86	.00	41,031.80	12,790.79	433.52	6,932.25-	14-
1125310	10-11 VOLUNTARY SCHOOL CHO		132.47	.00	132.47	.00	.00	.00	0
1190030	DISTRICT BANDWIDTH SUPPORT		1,202.00	.00	.00	.00	.00	1,202.00	100
1190032	WORKFORCE DEVELOPMENT 12-1		57,836.86	.00	.00	.00	.00	57,836.86	100
1190042	WORKFORCE DEVELOPMENT 13 1		632,178.07	45,226.63	524,681.72	219,468.26	.00	111,971.91-	17-
1190043	CAREER TECHNICAL EDUCATION		43,431.00	.00	.00	.00	41,230.74	2,200.26	5
1190200	TEC TRANSF GRNTS RUR SCH 1		208,299.00	179,579.76	179,579.76	.00	26,319.24	2,400.00	1
1190567	ADULTS W/ DISABILITIES 13-		272,048.00	13,005.63	114,082.17	57,714.65	.00	100,251.18	36
1199999	NOT SPECIFIED		350,000.00	.00	.00	.00	.00	350,000.00	100
*			42,844,409.39	2,093,803.61	32,010,935.73	9,339,307.33	2,170,957.15	676,790.82-	1-

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 210 S.B.E. BOND FUND

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0999 DISTRICT WIDE	241,000.00	.00	.00	.00	.00	241,000.00 100
*	241,000.00	.00	.00	.00	.00	241,000.00 100

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 231 SECTION 1011 LOAN FROM CCB

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0079 HMS REMODELING FOR PREK -	185,861.83	.00	.00	.00	.00	185,861.83 100
*	185,861.83	.00	.00	.00	.00	185,861.83 100

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 293 SUNTRUST LOAN FOR HMS

TERMS - FINANCIAL INFORMATION SERIES
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0079 HMS REMODELING FOR PREK -	174,980.24	.00	74,081.00	.00	.00	100,899.24 57
*	174,980.24	.00	74,081.00	.00	.00	100,899.24 57

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 331 HAVANA MIDDLE CONSTRUCT CCB

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

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 MONTH- APRIL PRD- 10

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0079 HMS REMODELING FOR PREK -	1,725,000.00	52,572.61	632,465.17	.00	956,002.53	136,532.30 7
*	1,725,000.00	52,572.61	632,465.17	.00	956,002.53	136,532.30 7

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 360 CO & DS FUND # 360

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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 MONTH- APRIL PRD- 10

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0015 COMPUTERS PHASE 2-'98	40,000.00	.00	.00	.00	.00	40,000.00 100
*	40,000.00	.00	.00	.00	.00	40,000.00 100

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 379 CAPITAL IMPROVEMENTS

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0079 HMS REMODELING FOR PREK -	1,500,000.00	2,132.90	504,227.64	.00	153,143.66	842,628.70 56
0999 DISTRICT WIDE	2,971,301.07	.00	928,102.93	.00	1,086,741.60	956,456.54 32
*	4,471,301.07	2,132.90	1,432,330.57	.00	1,239,885.26	1,799,085.24 40

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 391 CAPITAL OUTLAY OTHER

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0050 CHARTER SCHOOL CAPITAL OUT	80,000.00	.00	.00	.00	.00	80,000.00 100
0999 DISTRICT WIDE	.00	.00	113,525.00	.00	.00	113,525.00-
*	80,000.00	.00	113,525.00	.00	.00	33,525.00- 41-

RPRT- F2B31
 DIST- 20
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0079 HMS REMODELING FOR PREK -	2,370,000.00	273,944.98	273,944.98	.00	.00	2,096,055.02 88
*	2,370,000.00	273,944.98	273,944.98	.00	.00	2,096,055.02 88

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 410 FOOD SERVICE FUND # 410

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,L TOT-1 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
0701 CARTER PARRAMORE FOOD SERV	313,882.95	12,913.87	230,036.13	36,727.81	35,546.53	11,572.48 3
0702 CHATTAHOOCHEE ELEM FOOD SE	172,556.29	5,776.29	121,306.55	24,136.18	17,169.76	9,943.80 5
0704 GREENSBORO ELEM FOOD SERVI	254,193.23	9,941.12	173,038.76	30,906.21	37,151.20	13,097.06 5
0705 WEST GADSDEN HI FOOD SERVI	302,902.92	10,543.97	200,470.95	37,076.20	31,862.02	33,493.75 11
0706 GRETNA ELEM FOOD SERVICE	237,233.79	12,033.48	176,139.70	27,860.18	24,174.17	9,059.74 3
0707 HAVANA ELEM FOOD SERVICE	380,263.94	14,961.53	265,786.28	43,267.76	41,873.82	29,336.08 7
0708 HAVANA MIDDLE FOOD SERVICE	119,676.78	1,116.48	71,303.76	22,251.41	7,474.26	18,647.35 15
0709 EAST GADSDEN HIGH FOOD SER	399,060.37	11,520.02	279,538.18	56,016.73	37,031.67	26,473.79 6
0710 GEORGE W MUNROE FOOD SERVI	374,559.93	14,709.04	265,721.82	46,280.05	49,886.13	12,671.93 3
0711 GADSDEN EL. MAG. FOOD SER	53,103.29	737.91	36,611.61	8,437.47	2,860.33	5,193.88 9
0712 JAMES A SHANKS FOOD SER	418,393.33	22,887.98	314,180.27	51,374.67	36,520.92	16,317.47 3
0713 STEWART STREET FOOD SERVIC	414,519.97	15,709.86	283,715.93	42,751.02	72,068.82	15,984.20 3
0714 ST JOHN ELEM FOOD SERVICE	214,112.74	7,042.88	154,579.72	33,277.93	22,774.59	3,480.50 1
0750 FOOD SERVICE COUNTY WIDE	308,520.83	6,255.93	236,156.23	27,888.95	32,915.27	11,560.38 3
4101234 FOOD SVC FROM DONATIONS	.00	.00	5,246.90	.00	.00	5,246.90-
4103210 FRESH FRUIT & VEG	126,750.00	3,589.11	109,638.88	.00	19,998.68	2,887.56- 2-
*	4,089,730.36	149,739.47	2,923,471.67	488,252.57	469,308.17	208,697.95 5

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 420 CONTRACTED PROJECTS FUND 420

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD---	--YTD---	COMMITTED	ENCUMBERED	-----BALANCE-----	-----
PROJECT		EXPENDED	EXPENDED			AMOUNT	PCT
4210230	TITLE III ESOL '12-'13	1,146.74	.00	1,146.74	.00	.00	0
4210240	TITLE III,PART A ESOL 13-1	63,466.43	18.99	13,337.10	.00	3,636.64	73
4210245	TITLE III IMMIGRANT SUPP 1	16,437.75	.00	.00	.00	5,896.56	64
4210958	HEAD START (BEG.12-1-12)	701,571.83	.00	701,571.83	.00	.00	0
4210959	HEAD START (BEG 12/1/13)	1,874,486.21	78,441.24	666,346.13	548,712.10	52,727.77	32
4212621	TITLE I SIG 1003G CES/GWM	36,138.54	.00	36,138.54	.00	.00	0
4212631	TITLE SIG 1003G CES/GWM	1,727,576.00	45,528.32	875,347.73	275,190.15	12,191.89	32
4212694	SIG 1003G EGHS/WGHS 12-13	8,897.05	.00	8,897.05	.00	.00	0
4212740	TITLE X HOMELESS 2013-2014	49,638.00	2,333.33	28,429.59	.00	21,978.87	1-
4216130	RURAL/SPARSE 12-13	974.82	.00	974.82	.00	.00	0
4216131	PERKINS SECONDARY 12-13	3,106.58	.00	3,106.58	.00	.00	0
4216140	RURAL/SPARSE AREAS 13-14	73,586.00	.00	44,023.15	13,855.43	152.73	21
4216141	PERKINS-SECONDARY 13-14	91,851.00	1,165.59	54,719.39	4,105.65	19,031.44	15
4221230	TITLE I PART A '12-'13	8,725.94	.00	8,725.94	.00	.00	0
4221232	TITLE I PARENT INVOL. 12-1	556.37	.00	456.04	.00	.00	18
4221233	TITLE I PRE-K '12-'13	32,999.42	.00	7,145.76	.00	.00	78
4221236	TITLE I LEA WIDE ACTV '12-	129,616.61	.00	129,616.61	.00	.00	0
4221238	PRIV SCH SUPPORT 12-13	1,242.86	.00	1,242.86	.00	.00	0
4221240	TITLE I PART A 2013-14	1,624,576.80	34,221.35	1,013,609.37	103,515.29	88,758.76	25
4221242	TITLE I PARENT INVOLV 2013	126,158.20	.00	70,907.03	12,168.01	11,789.18	24
4221243	TITLE I PRE-K 2013-14	304,392.00	17,092.68	199,937.56	95,700.69	.00	2
4221244	TITLE I HOMELESS 2013-14	15,000.00	.00	3,339.00	.00	999.00	71
4221245	TITLE I HGH QUAL/PROFDEV 1	372,731.00	1,841.00	110,250.95	.00	12,000.00	67
4221246	TITLE I LEA-WIDE ACTIVS 13	621,445.00	15,758.48	242,353.91	75,173.67	38,136.00	42
4221247	TITLE I SEQIESTRATION 13-1	220,000.00	.00	.00	.00	.00	100
4221248	TITLE I PRIVATE SCHOOL 201	77,344.00	6,932.53	57,274.14	.00	2,213.20	23
4222432	TITLE II PART A '12-'13	50,468.99	.00	50,468.99	.00	.00	0
4222442	TITLE II PART A 2013-14	499,328.34	27,853.13	335,415.04	129,094.57	.00	6
4222622	TITLE I SCH IMPR 1003(A) 1	60,957.84	.00	60,957.84	.00	.00	0
4222624	TITLE SIG INITIATIVE 14-15	47,514.00	.00	.00	.00	.00	100
4224432	21ST CENTURY EGHS/GES 12-1	59,545.31	.00	59,545.31	.00	.00	0
4224435	21ST CENTURY HES/GWM 12-13	11,257.42	.00	11,257.42	.00	.00	0
4224442	21 CENT EGHS/GBES 13-14	342,528.00	4,056.85	182,485.93	18,053.04	13,909.15	37
4224445	21ST CENTURY HAV EL/GWM 13	173,891.00	1,867.00	97,903.35	.00	2,611.09	42
4226330	IDEA PART B '12-'13	6,968.48	.00	6,968.48	.00	.00	0
4226340	IDEA PART B 2013-14	1,884,802.33	65,539.73	1,256,188.27	344,211.71	158,550.80	6
4226740	IDEA PRE-K 2013-14	114,313.63	3,581.04	57,811.45	24,842.25	2,494.22	25
*		11,435,240.49	306,231.26	6,397,899.90	1,644,622.56	447,077.30	25

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 432 TARGETED ARRA STIMULUS FUNDS

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

PROCESSED- 04/16/14 PAGE- 14
 TIME- 11:45 FY- 14
 MONTH- APRIL PRD- 10

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
431263S TITLE 1 SIG ARRA 2012-2013	90,206.38	.00	90,206.38	.00	.00	.00 0
*	90,206.38	.00	90,206.38	.00	.00	.00 0

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 434 ARRA RACE TO THE TOP

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

PROCESSED- 04/16/14 PAGE- 15
 TIME- 11:45 FY- 14
 MONTH- APRIL PRD- 10

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
434RD21 RTTT INSTRUCTIONAL IMPRVT	.00	.00	.00	.00	.00	.00
434RG32 COMMON CORE STATE STANDRD1	1,456.24	.00	1,456.24	.00	.00	.00 0
434RG41 RTTT EVALUATION MONITORING	30,000.00	603.26	603.26	.00	.00	29,396.74 97
434RL11 ARRA RACE TO THE TOP	820,601.05	12,174.42	408,677.51	36,632.49	20,672.74	354,618.31 43
434R002 CAPE WGHS 2012-2013	88,224.91	.00	80,122.22	.00	.00	8,102.69 9
434R631 CAPE EGHS 12-13	22,698.00	.00	22,698.00	.00	.00	.00 0
*	962,980.20	12,777.68	513,557.23	36,632.49	20,672.74	392,117.74 40

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- *****

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-S,L TOT-1 SRC-D

PROCESSED- 04/16/14 PAGE- 16
 TIME- 11:45 FY- 14
 MONTH- APRIL PRD- 10

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
PROJECT						
REQUEST TOTAL	68,710,709.96	2,891,202.51	44,462,417.63	11,508,814.95	5,303,903.15	7,435,574.23 10

Gadsden County School District
 Contracted Services and Board Notification of Vendor Payments Near or over \$15,000
 4/22/14 Board Meeting

Contractors

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
------	----------	--------	-------------	--------	------	------------------

Board Notification

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
420	310	Florence E. Jackson	Math Tutoring Services for EGHS	4,320.00	4/8/2014	186345
110	560	GCR Tire Center	Tires for buses - essential expenditure	5,700.00	4/4/2014	186317

THE SCHOOL BOARD OF GADSDEN COUNTY

DATE

PURCHASE ORDER NO.

04/02/14

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

186345

FL SALES TAX EXEMPTION # 85-8012621915C-2

FEDERAL ID # 59-6000615

<p>VENDOR VJ01871000</p> <p>JACKSON, FLORENCE E. 944 ROD SHAW ROAD QUINCY FL 32352</p>	<p>SHIP TO THIS ADDRESS</p> <p>FED PRGMS-SCHOOL BOARD GADSDEN 35 MARTIN LUTHER KING JR BLVD QUINCY FL 32351</p>
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PRINCIPAL / SUPERVISOR	COMPROLLER	SUPERINTENDENT
-------------------------------	-------------------	-----------------------

QUANTITY	PRODUCT NO.	DESCRIPTION	UNIT PRICE	TOTAL
----------	-------------	-------------	------------	-------

ATTN: ROSE KAYNAK/DM

WHAT: PROVIDE ACADEMIC SUPPORT, TUTORING AND MENTORING FOR GADSDEN COUNTY STUDENTS IN MATHEMATICS AT EGHS SO THAT THEY WILL BE PREPARED FOR THE STATE END OF COURSE (EOC) TEST ADMINISTRATION IN MAY 14'

FEES: \$20/HR FOR 6HRS/DAY X 36 DAYS (NOT TO EXCEED \$4320.00)

WHEN: APRIL 10 - MAY 30, 2014

4320.00 4320.00

PAY TERMS: NET 30

TOTAL 4,320.00

1. All correspondence/shipments must reflect the PO number. For prompt payment mail invoice to Accounts Payable address above.
2. 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.
3. 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	4,320.00	FINANCE DEPT USE EXPENDITURE
FUND	FUNCTION	OBJECT	CENTER	PROJECT	PROGRAM	AMOUNT	
420	6400	310	9001	4221240		4320.00	

VENDOR

THE SCHOOL BOARD OF GADSDEN COUNTY

PURCHASE ORDER NO.

186317

DATE

04/04/14

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

<p>VENDOR VG00150000</p> <p>G C R TIRE CENTER #1291 4702 CAPITAL CIRCLE NW TALLAHASSEE FL 32303</p>	<p style="text-align: center;">SHIP TO THIS ADDRESS</p> <p>TRANS. DEPT-SCHOOL BD GADSDEN 720 SOUTH STEWART ST QUINCY FL 32351</p>
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PRINCIPAL / SUPERVISOR	COMPTROLLER	SUPERINTENDENT
------------------------	-------------	----------------

QUANTITY	PRODUCT NO.	DESCRIPTION	UNIT PRICE	TOTAL
----------	-------------	-------------	------------	-------

ATTEN: BOB WIMMER

Preferred vendor

INCREAS

EMERGENCY-CRITICAL NEED/ADD:
 BEST LOCAL VENDOR ON NEW/RECAP
 TIRES-MEET STATE REQUIREMENTS
 FOR BUSES; ALL BRANDS, SIZES.
 ST-O-FL CONTRACT DOES NOT LIST
 BUS TIRES: MOSTLY TRUCK, POLICE
 PURSUIT OR OFF ROAD.
 RECAPP (EST 12)

5700.00 5700.00

1

TOTAL 5,700.00

PAY TERMS: NET 30

1. All correspondence/shipments must reflect the PO number. For prompt payment mail invoice to Accounts Payable address above.
2. 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.
3. 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 PROGRAM	5,700.00 AMOUNT	FINANCE DEPT USE EXPENDITURE
FUND	FUNCTION	OBJECT	CENTER	PROJECT		5700.00	
110	7800	560	9001	1109990			



Kimberly Ferree <ferreek@gcpsmail.com>

2014 -15 Florida Teacher Classroom Supply Assistance Program

1 message

Kimberly Ferree <ferreek@gcpsmail.com>

Mon, Apr 14, 2014 at 5:57 PM

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

Dear Principals,

The Gadsden County District Schools will be participating in the use of debit cards to distribute the Florida Teachers Classroom Assistance Program funds to teachers for the next school year (2014-15). As many of the teachers have grown accustomed to buying supplies during the summer and requesting a reimbursement, this will NOT be the case this year. Please let your teachers know this, so they do not start buying for their classroom expecting a reimbursement.

The school will receive the debit cards for each of the teachers that will be assigned to teach at their school next academic year. The principals should develop a log that requires the teacher sign for the debit card that they are given, so there is no dispute as to whether they received their card.

Attached is the March 17, 2014 Memorandum from the Commissioner of Education encouraging the district to use the debit card program as well as the question and answer attachment.

Let's begin planning now to make this change into a smooth transition to the new debit card program.

Thank you for your assistance with this endeavor.

Kimberly S Ferree, CPA
Assistant Superintendent for Business and Finance

2 attachments

 **2014-15 Florida Teachers Classroom Supply Assistance Program.pdf**
1113K

 **FAQ - FL Tchr Classroom Supply Assistance Program Teacher.pdf**
228K



Kimberly Ferree <ferreek@gcpsmail.com>

2014-15 Florida Teachers Classroom Supply Assistance Program

2 messages

Champion, Linda <Linda.Champion@fldoe.org>

Mon, Mar 17, 2014 at 5:19 PM

To: "Alachua - Dr. Hershel Lyons" <supt@gm.sbac.edu>, Baker - Sherrie Raulerson <sherrie.raulerson@bakerk12.org>, Bay - William Husfelt <husfeww@bay.k12.fl.us>, Bradford - Chad Farnsworth <farnsworth.chad@mybradford.us>, "Brevard - Dr. Brian T. Binggeli" <binggeli.brian@brevardschools.org>, Broward - Robert Runcie <supt_runcie@browardschools.com>, Calhoun - Ralph Yoder <ralph.yoder@calhounflschools.org>, Charlotte - Doug Whittaker <Doug.Whittaker@yourcharlotteschools.net>, "Citrus - Sandra C. Himmel" <himmels@citrus.k12.fl.us>, "Clay - Charles E. VanZant" <cevanzant@oneclay.net>, Collier - Kamela Patton <Patton@collierschools.com>, Columbia - Terry Huddleston <huddlestont@columbiak12.com>, "Dade - Mr. Alberto Carvalho" <acarvalho@dadeschools.net>, DeSoto - Karyn Gary <karyn.gary@desoto.k12.fl.us>, Dixie - Mark Rains <markrains@dixie.k12.fl.us>, Duval - Nikolai Vittti <vittin@duvalschools.org>, Escambia - Malcolm Thomas <mthomas@escambia.k12.fl.us>, "FAMU - Dr. Patricia Hodges" <patricia.hodge@fam.u.edu>, "FAU - Dr. Valerie Bristor" <bristor@fau.edu>, Flagler - Janet Valentine <ValentineJ@flaglerschools.com>, FLVS - Ron Blocker <rblocker@flvs.net>, Franklin - Nina Marks <nmarks@franklin.k12.fl.us>, FSD&B- Jeanette Prickett <prickettj@fsdb.k12.fl.us>, "FSU - Dr. Lynn A. Wicker" <lwicker@fsu.edu>, "Gadsden - Reginald C. James" <jamesr@gcpsmail.com>, Gilchrist - Robert Rankin <rankinr@mygcsd.org>, Glades - Scott Bass <scott.bass@gladesschools.org>, Gulf - James Norton <jnorton@gulf.k12.fl.us>, Hamilton - Thomas Moffses <tom.moffses@hamiltonfl.com>, Hardee - David Durastanti <ddurastanti@hardee.k12.fl.us>, Hendry-Paul Puletti <paul.puletti@hendry.k12.fl.us>, "Hernando - Dr. Lori Romano" <romano_l@hcsb.k12.fl.us>, "Highlands - Wallace P. Cox" <coxw@highlands.k12.fl.us>, Hillsborough - Maryellen Elia <maryellen.elia@sdhc.k12.fl.us>, Holmes - Eddie Dixon <dixone@hdsb.org>, "Indian River - Dr. Frances J. Adams" <fran.adams@indianriverschools.org>, Jackson - Steve Benton <steve.benton@jcsb.org>, Jefferson - Al Cooksey <al.cooksey@jeffersonschooldistrict.org>, Lafayette - Robert Edwards <redwards@lcsbmail.net>, "Lake - Dr. Susan Moxley" <moxleys@lake.k12.fl.us>, "Lee - Dr. Nancy J. Graham" <NancyJG@leeschools.net>, Leon - Jackie Pons <ponsj@leonschools.net>, "Lewy - Robert O. Hastings" <bob.hastings@lewy.k12.fl.us>, Liberty - Anthony Anderson <tony.anderson@lcsbonline.org>, Madison - Doug Brown <doug.brown@madisonmail.us>, Manatee - Rick Mills <millsr@manateeschools.net>, Marion - George Tomyrn <george.tomyrn@marion.k12.fl.us>, Martin - Laurie Gaylord <gaylorl@martin.k12.fl.us>, Monroe - Mark Porter <mark.porter@keysschools.com>, "Nassau - Dr. John L. Ruis" <john.ruis@nassau.k12.fl.us>, Okaloosa - Mary Beth Jackson <jacksonmb@mail.okaloosa.k12.fl.us>, "Okeechobee - Mr. Ken Kenworthy" <kenworthyk@okee.k12.fl.us>, "Orange - Dr. Barbara Jenkins" <barbara.jenkins@ocps.net>, Osceola - Melba Luciano <lucianom@osceola.k12.fl.us>, "P.K. YONGE- Dr. Lynda Hayes" <lhayes@pky.ufl.edu>, "Palm Beach - E. Wayne Gent" <superintendent@palmbeachschools.org>, Pasco - Kurt Browning <ksbsos@pasco.k12.fl.us>, "Pinellas - Dr. Michael Grego" <super@pcsb.org>, Polk - Kathryn LeRoy <Kathryn.LeRoy@polk-fl.net>, Putnam - Phyllis Criswell <pcriswell@putnamschools.org>, Santa Rosa - Tim Wyrosdick <wyrosdickt@mail.santarosa.k12.fl.us>, Sarasota - Lori White <Lori.White@sarasotacountyschools.net>, Seminole - Walt Griffin <walt_griffin@scps.k12.fl.us>, "St. Johns - Dr. Joseph Joyner" <joynerj@stjohns.k12.fl.us>, "St. Lucie - Genelle Zoratti Yost" <genelle.yost@stlucieschools.org>, "Sumter - Richard \"Rick\" A. Shirley" <richard.shirley@sumter.k12.fl.us>, "Suwannee - Jerry A. Scarborough" <jascarborough@suwannee.k12.fl.us>, Taylor - Paul Dyal <paul.dyal@taylor.k12.fl.us>, UF - Lynda Hayes <gbusch@pky.ufl.edu>, Union - Carlton Faulk <faulkc@union.k12.fl.us>, "Volusia - Dr. Margaret A. Smith" <masmith1@volusia.k12.fl.us>, Wakulla - Robert Pearce <robert.pearce@wcsb.us>, "Walton - Carlene H. Anderson" <AndersoC@walton.k12.fl.us>, Washington - Joseph Taylor <joseph.taylor@wcsdschools.com>

Cc: "melton@fsba.org" <'melton@fsba.org'>, "jfrank@fadss.org" <jfrank@fadss.org>, "bmontford@fadss.org" <bmontford@fadss.org>, "reynoldd@manateeschools.net" <reynoldd@manateeschools.net>, Alachua - Sonja Barnes <barnesss@gm.sbac.edu>, Baker - Marcelle Richardson <julia.richardson@bakerk12.org>, Bay - Jess Snyder <Snydejh@bay.k12.fl.us>, Bradford - Julee Tinsler <tinsler.julee@mybradford.us>, Brevard - Judy Preston <Preston.Judy@brevardschools.org>, "Broward - I. Benjamin Leong" <benjamin-leong@browardschools.com>, "Calhoun - Elaine Barber (effective March 2014)" <elaine.barber@calhounflschools.org>, Charlotte - Greg Griner <gregory.griner@yourcharlotteschools.net>, Citrus - Kenny Blocker <blockerk@citrus.k12.fl.us>, "Clay - Dr. George Copeland" <gcopeland@oneclay.net>, "Collier - Robert (Bob) Spencer" <spencero@collierschools.com>, Columbia - Bonnie Penner <pennerb@columbiak12.com>, "Dade - Dr. Richard H. Hinds" <rhinds@dadeschools.net>, Desoto - Marcia Saulo <marcia.saulo@desoto.k12.fl.us>, Dixie - Tonya Howell <tonyahowell@dixie.k12.fl.us>, Duval - LaTrell Edwards

<edwardsl5@duvalschools.org>, "Escambia - Terry St. Cyr" <tstcyr@escambia.k12.fl.us>, FAMU - Angie Rogers <angie.rogers@famuedu.edu>, "FAU - Dr. Joel Herbst" <jherbst1@fau.edu>, Flagler - Tom Tant <Tantt@flaglerschools.com>, FLVS - John Pavelchak <jpavelchak@flvs.net>, Franklin - Shannon Venable <svenable@franklin.k12.fl.us>, FSU - Sue Weathersbee <sweathersbee@admin.fsu.edu>, Gadsden - Kimberly Ferree <ferreek@gcpsmail.com>, Gilchrist - David Dose <dosed@mygcsd.org>, Glades - Sue Woodward <susie.woodward@gladesschools.org>, Gulf - Sissy Worley <sworley@gulf.k12.fl.us>, Hamilton - Mary Loughran <mary.loughran@hamiltonfl.com>, Hardee - Greg Harrelson <gharrelson@hardee.k12.fl.us>, Hendry - Michael Yanosik <yanosik_m@popmail.firm.edu>, Hernando - George Gall <Gall_G@hcsb.k12.fl.us>, Highlands - Mike Averyt <averytm@highlands.k12.fl.us>, Hillsborough - Gretchen Saunders <gretchen.saunders@sdhc.k12.fl.us>, Holmes - Larry Hawkins <hawkinsl@hdsb.org>, Indian River - Carter Morrison <carter.morrison@indianriverschools.org>, Jackson - Kathy Sneads <kathy.sneads@jcsb.org>, Jefferson - Robert Lloyd <robert.lloyd@jeffersonschooldistrict.org>, Lafayette - Tammi Maund <tmaund@lcsbmail.net>, Lake - Carol MacLeod <macleodc@lake.k12.fl.us>, Lee - Ami Desamours <amidv@leeschools.net>, Leon - Merrill Wimberley <wimberleym@leonschools.net>, Levy - Bob Clemons <clemonb@lew.k12.fl.us>, Liberty - Sheila Hall <sheila.hall@lcsbonline.org>, Madison - Ray Griffin <ray.griffin@madisonmail.us>, Manatee-Michael Boyer <boyerm@manateeschools.net>, Marion - Theresa Boston-Ellis <Theresa.Boston-Ellis@marion.k12.fl.us>, Martin - Helene DiBarto <dibarh@martin.k12.fl.us>, Monroe - James Drake <james.drake@keysschools.com>, Nassau - Susan Farmer <susan.farmer@nassau.k12.fl.us>, Okaloosa - Rita Scallan <scallanr@mail.okaloosa.k12.fl.us>, Okeechobee - Joi Turbeville <turbevillej@okee.k12.fl.us>, "Orange - Mr. Richard (Rick) Collins" <Richard.Collins@ocps.net>, Osceola - Todd Seis <seist@osceola.k12.fl.us>, Palm Beach - Michael Burke <mike.burke@palmbeachschools.org>, Pasco - Olga Swinson <oswinson@pasco.k12.fl.us>, Pinellas -Kevin Smith <smithk@pcsb.org>, Polk - Michael Perrone <michael.perrone@polk-fl.net>, "Putnam - Rhonda D. Odom" <rodom@putnamschools.org>, Santa Rosa - Susan McCole <mccolem@mail.santarosa.k12.fl.us>, Sarasota - Mitsi Corcoran <mitsi.corcoran@sarasotacountyschools.net>, Seminole - Bill Kelly <bill_kelly@scps.k12.fl.us>, "St. Johns County - Michael Degutis" <michael.degutis@stjohns.k12.fl.us>, "St. Lucie - Tim Barger" <Tim.Barger@stlucieschools.org>, Sumter - Debbie Smith <deborah.smith@sumter.k12.fl.us>, Suwannee - Vickie Music <vmusic@suwannee.k12.fl.us>, Taylor - Ashley Valentine <ashley.valentine@taylor.k12.fl.us>, UF Lab - David Holt <dholt@pky.ufl.edu>, Union - Renae Prevatt <prevattr@union.k12.fl.us>, "Volusia - Dr. Robert Moll" <rmoll@volusia.k12.fl.us>, Wakulla - Randy Beach <randall.beach@wcsb.us>, Walton - Mary Hobbs <hobbsm@walton.k12.fl.us>, Washington - Lucy Carmichael <lucy.carmichael@wcsdschools.com>

MEMORANDUM

DATE: March 17, 2014

TO: District School Superintendents

FROM: Pam Stewart

SUBJECT: 2014-15 Florida Teachers Classroom Supply Assistance Program

The 2013 Florida Legislature enacted a provision to allow, at the discretion of the school board, use of debit cards to distribute the Florida Teachers Classroom Supply Assistance Program funds to teachers. During the first year, 2013-14, seven school districts participated in the debit card option. From their participation, several lessons were learned that will make for smoother operation moving forward.

Please note the numerous advantages to use of the debit cards.

- Services are provided at no cost to the district or the state.
- Purchases made through use of these cards are tax-exempt throughout the entire year.
- To leverage discounts, teachers are able to purchase products at a reduced rate from Florida state term contracts as well as through discounts available on the VISA website.
- J.P. Morgan Chase has extensive experience in managing programs such as the Florida Teachers Classroom

Supply Assistance Program. This large national bank offers a high level of security while providing convenient user access.

- Teacher data can be transmitted electronically to J.P. Morgan Chase. Information regarding the data requirements for electronic transmission is attached.
- Minimal restrictions are placed on purchases through selected merchant commodity codes, thus providing some assurance that purchases are consistent with statutory requirements.
- Although there is a master contract between the vendor and the Florida Department of Education, the vendor is making several options available to districts and will work closely with each participating district to address local needs and concerns.

There is a proposal being considered by the Florida Legislature to change the timelines associated with the Florida Teachers Supply Assistance Program, which would result in many teachers having the funds available to them before the start of school. Under the proposal, teachers who are determined to be eligible as of July 1 will have cards mailed directly to the address chosen by the school district by August 1. Teachers who are determined eligible after July 1, but not later than September 1, will have cards mailed directly to the address chosen by the school district by September 30.

It is important that school districts planning to participate in the debit card option notify teachers as soon as possible so that the teachers do not make purchases prior to the issuance of the cards, expecting to be able to reimburse themselves. Attached is an example of communication that was shared last year with teachers by Orange County Public Schools' Superintendent Jenkins. A question-and-answer document from the 2012-13 pilot program is also attached.





In order to plan for the participation of all interested districts, it is essential that you notify the department of your intent to use the debit card for distribution of Florida Teachers Supply Assistance Program funds to teachers. Please email Martha Asbury at Martha.Asbury@fldoe.org no later than March 24, indicating whether or not your district plans to participate.

PS/tn

Attachments

cc: District Finance Officers
District Charter School Contacts
Charter School Directors

4 attachments

-  **2014-15 Florida Teachers Classroom Supply Assistance Program.pdf**
1113K
-  **FAQ - FL Tchr Classroom Supply Assistance Program Teacher.pdf**
228K
-  **Voicemail Message from Orange County Superintendent.pdf**
147K
-  **eCAP Interface Guide DPC v 1 8 - 07-20-11x BAFO.pdf**
157K





Reginald James <jamesr@gcpsmail.com>

Tue, Mar 18, 2014 at 4:37 PM

To: Rosalyn Smith <smithr@gcpsmail.com>, Kimberly Ferree <ferreek@gcpsmail.com>

[Quoted text hidden]

4 attachments

-  **2014-15 Florida Teachers Classroom Supply Assistance Program.pdf**
1113K
-  **FAQ - FL Tchr Classroom Supply Assistance Program Teacher.pdf**
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-  **eCAP Interface Guide DPC v 1 8 - 07-20-11x BAFO.pdf**
157K



Kimberly Ferree <ferreek@gcpsmail.com>

Florida Teachers Supply Assistance Program

2 messages

Rosalyn Smith <smithr@gcpsmail.com>

Tue, Apr 1, 2014 at 7:43 PM

To: Martha.Asbury@fldoe.org

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

The School Board of Gadsden County is interested in participating in the use of debit cards to distribute the Florida Teachers Classroom Supply Assistance Program funds to its teachers.

Respectfully,

Rosalyn W. Smith

Deputy Superintendent

Gadsden County School Board

35 Martin Luther King, Jr. Blvd

Quincy, Florida 32351

(850) 627-9651 ext 1253

smithr@gcpsmail.com

"Our chief want is someone who will inspire us to be what we know we could be."

-Ralph Waldo Emerson

Asbury, Martha <Martha.Asbury@fldoe.org>

Wed, Apr 2, 2014 at 8:35 AM

To: Rosalyn Smith <smithr@gcpsmail.com>

Cc: Reginald James <jamesr@gcpsmail.com>, Kimberly Ferree <ferreek@gcpsmail.com>, "Nix, Teresa" <Teresa.Nix@fldoe.org>

Great! We look forward to working with you on this and will be in touch soon.

Martha

Martha K. Asbury

Assistant Deputy Commissioner

Finance and Operations

245-0420



FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

GARY CHARTRAND, *Chair*

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REBECCA FISHMAN LIPSEY

ANDY TUCK

Pam Stewart
Commissioner of Education

MEMORANDUM

DATE: March 17, 2014

TO: District School Superintendents

FROM: Pam Stewart

SUBJECT: 2014-15 Florida Teachers Classroom Supply Assistance Program

The 2013 Florida Legislature enacted a provision to allow, at the discretion of the school board, use of debit cards to distribute the Florida Teachers Classroom Supply Assistance Program funds to teachers. During the first year, 2013-14, seven school districts participated in the debit card option. From their participation, several lessons were learned that will make for smoother operation moving forward.

Please note the numerous advantages to use of the debit cards.

- Services are provided at no cost to the district or the state.
- Purchases made through use of these cards are tax-exempt throughout the entire year.
- To leverage discounts, teachers are able to purchase products at a reduced rate from Florida state term contracts as well as through discounts available on the VISA website.
- J.P. Morgan Chase has extensive experience in managing programs such as the Florida Teachers Classroom Supply Assistance Program. This large national bank offers a high level of security while providing convenient user access.
- Teacher data can be transmitted electronically to J.P. Morgan Chase. Information regarding the data requirements for electronic transmission is attached.
- Minimal restrictions are placed on purchases through selected merchant commodity codes, thus providing some assurance that purchases are consistent with statutory requirements.
- Although there is a master contract between the vendor and the Florida Department of Education, the vendor is making several options available to districts and will work closely with each participating district to address local needs and concerns.

District School Superintendents
March 17, 2014
Page Two

There is a proposal being considered by the Florida Legislature to change the timelines associated with the Florida Teachers Supply Assistance Program, which would result in many teachers having the funds available to them before the start of school. Under the proposal, teachers who are determined to be eligible as of July 1 will have cards mailed directly to the address chosen by the school district by August 1. Teachers who are determined eligible after July 1, but not later than September 1, will have cards mailed directly to the address chosen by the school district by September 30.

It is important that school districts planning to participate in the debit card option notify teachers as soon as possible so that the teachers do not make purchases prior to the issuance of the cards, expecting to be able to reimburse themselves. Attached is an example of communication that was shared last year with teachers by Orange County Public Schools' Superintendent Jenkins. A question-and-answer document from the 2012-13 pilot program is also attached.

In order to plan for the participation of all interested districts, it is essential that you notify the department of your intent to use the debit card for distribution of Florida Teachers Supply Assistance Program funds to teachers. Please email Martha Asbury at Martha.Asbury@fldoe.org no later than March 24, indicating whether or not your district plans to participate.

PS/tn

Attachments

cc: District Finance Officers
District Charter School Contacts
Charter School Directors

Florida Teachers Classroom Supply Assistance Program Frequently Asked Questions

The Teachers Lead Program is now called the Florida Teachers Classroom Supply Assistance Program. Governor Scott and the Florida Legislature recognize that most teachers spend their own money to supplement classroom supplies, so, for the past few years, money has been allocated to each Florida public school teacher to help offset the cost. *This year, your district is participating in a pilot program with the state in which funds will be distributed to teachers via a prepaid debit card instead of the distribution method used previously.*

- 1. *What type of card is it?*** The card you receive will be a prepaid debit card from JPMorgan/Chase (JPM), the vendor that has the state of Florida contract. There are a number of advantages to using the debit card, some of which are:
 - A tax-exempt ID number (Florida Department of Education number) that allows tax-free purchases on all eligible items when purchased with the debit card; and
 - The choice to purchase from the Visa merchant website, which includes discounted items (see <http://usa.visa.com/personal/discounts/index.jsp>).
- 2. *What can I buy with the card?*** Purchases will be restricted to selected merchant commodity codes, which will allow purchases only at certain merchant types consistent with statutory requirements. Chapter 1012.71, F.S., provides that funds are for “classroom teachers to purchase, on behalf of the school district or charter school, classroom materials and supplies for the public school students assigned to them and may not be used to purchase equipment. The funds appropriated shall be used to supplement the materials and supplies otherwise available to classroom teachers.” While you will be able to purchase supplies from businesses where you probably already shop for supplies e.g., Walmart, Target, Office Depot, the debit card will be declined at the point of sale for restricted merchants, such as liquor stores.
- 3. *When will the cards be available?*** The district will send information regarding eligible teachers to JPM shortly after September 1. Debit cards will be mailed directly to the teacher’s home address or to the school address approximately 5 – 7 days after enrollment documentation is received by JPM, but no later than September 30. All cards will be valid for a 6-month period, after which they all expire. The expiration date will be embossed on the face of the card.
- 4. *What is the amount of credit on the card?*** The amount of credit on the card will vary by district based upon the funds appropriated by the legislature and each school district’s proportionate share of the state’s total unweighted FTE student enrollment.
- 5. *Will the amount of credit on the card be included in the materials that the teachers receive from JPM?*** No. The materials and information provided by JPM will not include

Florida Teachers Classroom Supply Assistance Program Frequently Asked Questions

the amount of the teachers' allocations. Instead, each school district will be responsible for informing teachers of the pre-loaded amount on their debit cards.

6. ***What happens if I don't spend all of the money on the prepaid card?*** Unused funds will be returned to the district school board and deposited directly into the school advisory council account of the school at which the classroom teacher returning the funds was employed when that teacher received the funds.

Districts will have the capability to download transactions by cardholder using a common-separated values file format that will allow the transactions to be sorted using any number of criteria. This feature will be extremely useful in assisting districts in determining the proportionate share to be allocated to each of its schools' school advisory councils.

7. ***I have \$20 left on my card, but want to buy a classroom item that is \$40. What do I do?*** If you wish to purchase an item that costs more than the available balance on your card, you must use your own funds to cover the additional cost (just as you did with Teacher Lead funds).
8. ***Does the card need to be used for the full value at once or can it be used in increments?*** The card can be used as needed in the manner that best suits the needs of the classroom.
9. ***What do I do with my card once I have spent all the money on the Debit Card?*** Destroy the debit card. You will not receive additional deposits.
10. ***Are employees supposed to keep the cards for next year or can they get rid of the cards?*** The debit cards expire on the date embossed on the face of the card. After this date, the cards are no longer valid and can be discarded. New cards and new account numbers will be issued each year.
11. ***Do I need to close the account for the debit card?*** No. This is a single deposit card with no line of credit. Once the funds are expended or the card expires, simply destroy the card.
12. ***Will teachers be required to complete an acknowledgement form?*** Yes. Section 1012.71(4) and (5), F.S., requires each classroom teacher to sign an acknowledgement statement. The statement must be signed and dated by each classroom teacher before receipt of the Florida Teachers Classroom Supply Assistance Program funds. This requirement makes no exclusion for debit card program participants. School districts can provide further information to their teachers on this requirement.

Florida Teachers Classroom Supply Assistance Program
Frequently Asked Questions

- 13. *Do I need to keep records?*** Yes. Section 1012.71(4) and (5), F.S., require each classroom teacher to keep receipts for no less than four years to show that funds expended meet the statutory requirement. If receipts are not maintained, the teacher may be required to pay any federal taxes due on these funds.
- 14. *What if I have questions about the card?*** Call the JPM customer service number on the back of your card or visit www.ucard.chase.com for questions about your card and/or transactions. The school district should be contacted for questions regarding allocation amounts and/or eligible purchases.
- 15. *If a merchant asks for a copy of the tax-exempt certificate, what do I do?***
A copy of the tax-exempt certificate may be found on the Florida Department of Education website at <http://www.fldoe.org/ftcsap.asp>. A link to the certificate is also available at the JPM cardholder website at www.ucard.chase.com.
- 16. *Can I use the tax-exempt certificate for my personal use or for other school-related purchases?*** The tax-exempt certificate can only be used in conjunction with the debit card assigned under the Florida Teachers Classroom Supply Assistance Program. The tax-exempt number will be embossed on the front of the debit card. The tax-exempt certificate will only serve as supplemental documentation should the merchant require it.

Voicemail Message from Superintendent Barbara Jenkins to Teachers

Good afternoon, teachers. This is Superintendent Barbara Jenkins with an important message. I know summer is a time when many of you purchase classroom supplies for the new school year, but you may want to hold off. Through the Teacher Lead program the state of Florida, in partnership with JP Morgan Chase is planning to give each teacher a prepaid VISA debit card for classroom supplies. This is a change from how supply money has been distributed in the past. The \$100 used to be direct deposited to teachers in September.

The card will be for over **\$200** and would be mailed to your home address by JPMC in September. I realize this is after the start of the school year, but with this card, you'll also have increased purchasing power in three ways:

1. You can buy supplies at deep discounts using the state bid list.
2. All eligible purchases will be tax-exempt, and
3. You'll have optional merchant discounts through Visa.

We are pleased that these provisions will even further stretch your dollars.

You'll receive more information about this program soon but I wanted to give you a heads up. In the meantime, enjoy the rest of your summer and I look forward to seeing you in August.



Kimberly Ferree <ferreek@gcpsmail.com>

Gadsden County District School Board Written Statement to JLAC March 25 2014 Letter

2 messages

Kimberly Ferree <ferreek@gcpsmail.com>

Fri, Apr 11, 2014 at 9:38 AM

To: jlac@leg.state.fl.us

Cc: Roger Milton <miltonr@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>, mark.eggert@fldoe.org

Attached please find our District's written statement regarding corrective actions taken for the repeat audit findings noted in Auditor's General report number 2013-167. Also attached as part of our written statement are the recently released Auditor's General report number 2014-171 as well as a matrix, both of which are referred to in our written statement.


Please send me a confirmation email that this delivery was received.

Thank you for your assistance with this matter.

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

3 attachments

 **Mr Milton signed response to JLAC.pdf**
199K

 **2014-171 (1).pdf**
1727K

 **Adult Ed Matrix.xlsx**
20K

JLAC <jlac@leg.state.fl.us>

Fri, Apr 11, 2014 at 10:10 AM

To: Kimberly Ferree <ferreek@gcpsmail.com>

Received. Thank you.

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

Sent: Friday, April 11, 2014 9:38 AM

To: JLAC

Cc: Roger Milton; Reginald James; Rosalyn Smith; mark.eggert@fldoe.org

Subject: Gadsden County District School Board Written Statement to JLAC March 25 2014 Letter

[Quoted text hidden]

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) 827-9651
FAX: (850) 827-2760
<http://www.gcps.k12.fl.us>

April 9, 2014

Delivered via email

Honorable Lake Ray
Chair, Joint Legislative Auditing Committee
111 West Madison Street
Room 876 Claude Pepper Building
Tallahassee, FL 32399-1400

Dear Chair Ray:

The Gadsden County School Board is in receipt of your correspondence dated March 25, 2014, which relays the February 17, 2014 Committee adoption that directs our School Board to provide a written statement to the Committee. The Gadsden District has been asked to explain why full corrective action has not been taken, or if the School Board intends to take full corrective action. If the district intends to take corrective actions, the Committee is requesting a description of corrective action to be taken and when it will occur.

Your correspondence dated March 25, 2014, included the matrix listed below, which identifies the audit findings that were considered as repeat findings.

Auditor General Audit		
Report Number	Finding Number	PDF Page Number(s)
2013-167	2	53-54 of 69
	3	54 of 69
	4	55 of 69
	6	56 of 69

This correspondence serves as our written statement to the Committee.

Auditor's General report number 2013-167 reported on the financial, federal, and operational operations of our School District for the fiscal year ended June 30, 2012. As of March 27, 2014, the State Auditor's office released report number 2014-171 (attached), which reported on the financial, federal, and operational operations of our School District for the fiscal year ended June 30, 2013, and included the current status of any prior audit findings noted in report number 2013-167. The below matrix summarizes the status of the above noted repeat audit findings as of June 30, 2013, as reported in the 2014-171 audit report.

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

Auditor General Audit		
Report Number	Finding Number	Topic / Status in audit report 2014-171
2013-167	Audit Finding #2 (also noted in report no. 2012-149, finding no. 2 / report no. 2011-163, finding no. 6)	Compensation and Salary Schedules – differentiated pay ; Finding verified as corrected as of June 30, 2013 and not included as a continued repeat finding in audit report 2014-171. RESOLVED
	Audit Finding #3 (also noted in report no. 2012-149, finding no. 3 / report no. 2011-163, finding no. 7)	Adult Educational Classes – instructional contact hours ; Finding not corrected as of June 30, 2013 and included as a continued repeat finding in audit report 2014-171; finding no. 3. Refer to subsequent discussion in this correspondence.
	Audit Finding #4 (also noted in report no. 2012-149, finding no.6 / report no. 2011-163, finding no. 12)	Information Technology –disaster recovery plan ; Finding not correct as of June 30, 2013 and included as a continued repeat finding in audit report 2014-171; finding no. 4. Refer to subsequent discussion in this correspondence.
	Audit Finding #6 (also noted in report no. 2012-149, finding no.8 / report no. 2011-163, finding no. 13)	Information Technology – security controls – logging and monitoring of network activity ; Finding not correct as of June 30, 2013 and included as a continued repeat finding in audit report 2014-171; finding no. 5. Refer to subsequent discussion in this correspondence.

- **Audit Finding #2 – Resolved**
- **Audit Finding #3 Adult Educational Classes – instructional contact hours**

The District will strengthen its controls and work diligently to ensure the accuracy of data reporting. New and experienced data personnel are now in place to ensure data accuracy and make any necessary adjustments. Regular attendance at District and State data meetings will take place. Corrective actions were implemented midway through the second semester of the 2013-14 academic year.

As well as reviewing our processes at the District, we have performed a comparative analysis (attached) of noncompliance in instructional contact hours reported to Florida Department of Education for adult educational classes as noted for the school districts listed on the Auditor General website's audit reports. The analysis indicates that there may be additional concerns regarding training and interpretation of the standards required for accurate reporting. Our analysis showed that forty-two (42%) percent of the district school board audits from fiscal years ended from 2009 through 2013 had a repeat finding (more than one occurrence) of noncompliance regarding the accuracy of reporting instructional contact hours in adult educational classes to the Florida Department of Education. For the reports posted on the Auditor General website for the fiscal years ended primarily from 2009 through 2013 (two districts reported data from 2008) there were one hundred and one findings regarding the reported instructional contact hours accuracy or attendance recording, with sixty-three percent of the counties in the State reporting this finding. The noncompliance rates have remained relatively unchanged over the period and were 30% in 2009, 27% in 2010, 28% in 2011, 33% in 2012, and 30% in 2013.

Honorable Lake Ray
April 9, 2014
Page Three

These statistics indicate to us that there may be other variables on a statewide basis that may be contributing to this noncompliance. Our administrative team has initiated an inquiry of the Florida Department of Education to seek clarification and additional guidance regarding the expectations of the reported instructional contact hours and opportunities for additional training for our staff directly from the Department of Education to ensure that our understanding of the reporting requirements are appropriately understood. The Department of Education has indicated their willingness to assist the District with Department provided training and targeted assistance to ensure that our staff appropriately understand the reporting requirements and have an adequate system placed into operation to ensure future compliance.

- ***Audit Finding #4 - Information Technology –disaster recovery plan***

On March 4, 2014, the District's information technology team presented their written draft, comprehensive disaster recovery plan, during a special called School Board meeting status updates. The disaster recovery plan will be submitted for final approval at the April 22, 2014 regular School Board Meeting.

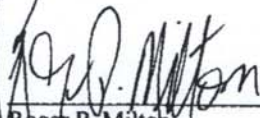
- ***Audit Finding #6 - Information Technology – security controls – logging and monitoring of network activity***

On March 3, 2014, the District's information technology department performed a test of their network configuration changes to implement a change control report of network access activity. Once the test results were determined to be valid, the District's information technology department immediately put the change control monitoring reporting system into production. The information technology department has assigned the network coordinator the responsibility of daily review and monitoring of the data from the automated change control report and documenting that process. Any instances of unauthorized attempted access will be immediately addressed and resolved. The information department has developed a written change control procedure to document the implemented process.

As noted in our response to the preliminary and tentative findings, provided for our review on February 18, 2014, which were included in audit report no. 2014-171, our staff is dedicated to working to achieve compliance in all the areas noted and our administration has worked diligently to implement changes to resolve many of the issues and continue working on resolving others at the present time. We look forward to the Auditor General staff's review of our corrective action plans for the items reported in report number 2014-171.

If you need additional information or have any additional questions regarding our corrective actions taken, please let me know and we will address them promptly.

Sincerely,



Roger P. Milton
Chair, Gadsden County School Board

cc: sent via email Reginald C. James, Superintendent of Schools, Gadsden County
 Kimberly S. Ferree, CPA, Assistant Superintendent for Business and Finance, Gadsden County
 Mark Eggers, Bureau Chief, School Finance Services, FDOE

Attachments:

Audit report number 2014-171
Adult Ed Matrix (Comparative Analysis)

RPM/ksf



Kimberly Ferree <ferreek@gcpsmail.com>

Adult Education Training for Gadsden County Staff

4 messages

Kimberly Ferree <ferreek@gcpsmail.com>

Mon, Apr 14, 2014 at 5:13 PM

To: Debra Rackley <rackleyd@gcpsmail.com>

Cc: Desmona Hale <haled@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>, tara.mclamon@fldoe.org

Hi Debra,

Great News! FDOE has been gracious and set up some time for us to pick from to attend a 4 hour training session for the adult education staff and IT personnel. We need to determine one date and one time that our group can attend together.

In order to demonstrate our commitment to compliance the District is making this training mandatory.

Please poll the staff that will be required to attend to determine which date and which time is best for our collective group to attend. FDOE is only offering one training to us, so we have to agree on the date and time.

Morning or afternoon
9 to 12 am OR 1 to 4 pm?

FDOE has provided plenty of dates, so out of these we should easily find a date that does not have a conflict for all parties to attend.

Which date: (yes or no)

May 12
May 13
May 14
May 15
May 16
May 20
May 21
or May 22

Since you are the program director, please determine which of your staff needs to attend this training. I would suggest (at a minimum) that the following District personnel attend this meeting:

the primarily data entry person (Gwen Bradwell) as well as her back up data entry person.

I understand that teachers enter the attendance directly into the system (rather than recording it on a log which is given to the data entry staff later to enter into the system). If this is the case, then we may need a couple of the teachers to attend this training so they can co-train the other teachers to make sure we are entering and counting students as FDOE has instructed.

In addition to Adult Education staff, we need to send Desmona Hale from the IT department because she transmits the data to FDOE and should attend. I have cc her for her input on the date and time that best works for her.

After you have a consensus for the date and time, please let me and FDOE (cc Tara McLamon above) know so they can reserve their training room. Hopefully we can have that date and time firmed up by this Friday?

This training will be part of our documented efforts to correct our repeat audit issues as we have indicated in our response to the audit report and to the JLAC. If you have any questions, please give me a call.

As always, thank you so much for your assistance with coordinating the date and time and assigning staff to attend. I suppose if there is no consensus, you may need to make an executive decision and pick a date and time.

Kim

Debra Rackley <rackleyd@gcpsmail.com>

Tue, Apr 15, 2014 at 9:13 AM

To: Kimberly Ferree <ferreek@gcpsmail.com>

Cc: Desmona Hale <haled@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>, "McLaron, Tara" <tara.mclaron@fldoe.org>, Evonski Bulger <bulgere@gcpsmail.com>, Gwendolyn Bradwell <bradwellg@gcpsmail.com>

Kim:

This is great news! I will pass this information on to staff and work with you on a date that works for all. Thanks for setting up this training. Mrs. Gwen Bradwell is our data person but Mrs. Bulger also works closely with this topic. I will send this both.

Mrs. Bulger administers the GED tests of Tuesdays and Fridays. We will need to plan around those days.

Debra

[Quoted text hidden]

Debra Rackley <rackleyd@gcpsmail.com>

Tue, Apr 15, 2014 at 12:27 PM

To: Kimberly Ferree <ferreek@gcpsmail.com>

Cc: Desmona Hale <haled@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>, "McLaron, Tara" <tara.mclaron@fldoe.org>, Evonski Bulger <bulgere@gcpsmail.com>, Gwendolyn Bradwell <bradwellg@gcpsmail.com>

Since our grant deadline is May 19th, let's schedule for May 20th from 9:00 - 12:00. Thanks!

On Mon, Apr 14, 2014 at 5:13 PM, Kimberly Ferree <ferreek@gcpsmail.com> wrote:

[Quoted text hidden]

McLaron, Tara <Tara.Mclaron@fldoe.org>

Tue, Apr 15, 2014 at 12:48 PM

To: Debra Rackley <rackleyd@gcpsmail.com>, Kimberly Ferree <ferreek@gcpsmail.com>

Cc: Desmona Hale <haled@gcpsmail.com>, Rosalyn Smith <smithr@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>, Evonski Bulger <bulgere@gcpsmail.com>, Gwendolyn Bradwell <bradwellg@gcpsmail.com>

Perfect. I have reserved room 724 in our building. If you could let us know of any specific issues that need addressing/clarifying, we will try to tailor the time around those.

Tara McLaron

Florida Department of Education

email: tara.mclaron@fldoe.org



Kimberly Ferree <ferreek@gcpsmail.com>

adult education classes reporting of instructional contact hours

9 messages

Kimberly Ferree <ferreek@gcpsmail.com>

Mon, Mar 31, 2014 at 6:24 PM

To: tara.goodman@fldoe.org

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

Ms. Goodman,

I am hoping that you can assist me with the following situation.

The Gadsden County School District is continuing to have a repeat audit finding for inaccurate instructional contact hours are reported. We have made changes in personnel, discussed the reporting requirements, and the information provided to our IT department for transmission to FDOE reporting etc. and hope we have resolved this issue.

However, we also performed a comparative analysis (attached) of the number of school districts with this finding and the frequency and exception rate that is being noted throughout the State, which seems to indicate that perhaps the Districts may need some clarification/guidance of what is actually required in the process and reporting of these hours.

Does FDOE have a training schedule or could your department offer training that our district personnel could attend to ensure that we have a proper and adequate understanding of what is expected to be reported from our district to FDOE to make sure we are all on the same page?

Your assistance with this request is greatly appreciated.

Kimberly S Ferree, CPA
Assistant Superintendent for Business and Finance

 **Adult Ed Matrix.xlsx**
19K**Goodman, Tara** <Tara.Goodman@fldoe.org>

Tue, Apr 1, 2014 at 8:24 AM

To: Kimberly Ferree <ferreek@gcpsmail.com>

Cc: Rosalyn Smith <smithr@gcpsmail.com>, Reginald James <jamesr@gcpsmail.com>, "McLarnon, Tara" <Tara.McLarnon@fldoe.org>

We would be happy to offer technical assistance on this reporting. I have not received your latest audit findings from our finance office yet. Please forward so that we can review and see what type of targeted assistance is necessary. Do you have a timeframe in which you would like a meeting to occur?

Tara G. Goodman

Bureau Chief

Budget, Accountability and Assessment

Division of Career and Adult Education

Florida Department of Education

325 W. Gaines Street, Room 744

Tallahassee, Florida 32399-0400

E-mail: Tara.Goodman@fldoe.org

Phone: 850/245-9002

From: Kimberly Ferree [mailto:ferreek@gcpsmail.com]
Sent: Monday, March 31, 2014 6:24 PM
To: Goodman, Tara
Cc: Rosalyn Smith; Reginald James
Subject: adult education classes reporting of instructional contact hours

[Quoted text hidden]

Kimberly Ferree <ferreek@gcpsmail.com>
To: "Goodman, Tara" <Tara.Goodman@fldoe.org>

Wed, Apr 2, 2014 at 1:55 PM

Thank you for your timely reply. I have attached our newly released audit report.

Please give me a call at your convenience, so we can discuss how this training should occur. Thank you for your assistance. The willingness of the Department to assist our District is wonderful help to us.

Kim
627-9651 ext 1222

[Quoted text hidden]

 **2014-171 (1).pdf**
1727K

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

Wed, Apr 2, 2014 at 2:09 PM

Superintendent and Deputy Superintendent,

As soon as we can set up the training for the adult education staff and the IT staff who report the instructional contract hours to FDOE, we need to make sure that those staff members have a mandatory attendance requirement from the District that they attend this training/meeting.

This is important for various reasons:

FDOE will directly present what is expected for the District and its submission to FDOE so we can hold the employees accountable that they understand the requirements and the process. Additionally, I think that we will see a direct response in the exception rate declining after the FDOE training occurs. So perhaps we can eliminate this comment beginning the 2014-15 academic year.

The documented attendance is part of our corrective action plan that we will be filing with JLAC (on the Board Chair's behalf) and the Auditor General's office for which we will need to support (documentation) that correction actions were

taken.

The Auditor's office will see that we are implementing changes to try to correct the deficiencies that have been noted. However, they will continue to report the finding until they see results that the reported contact hours are accurate.

Since Ms. Smith is over the schools and IT, the mandatory directive to attend this training will need to come from her. This email is a heads up that we are getting closer to that training date. I will pass that information along to you when I have it.

[Quoted text hidden]

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1727K

Kimberly Ferree <ferreek@gcpsmail.com>
To: "Goodman, Tara" <Tara.Goodman@fldoe.org>

Mon, Apr 14, 2014 at 10:35 AM

Ms. Goodman,

This is just a follow up to see if FDOE has determined a training date yet. It may be easier to send someone here to our district from FDOE (since we are in the next county over from Leon) so they can see the set up of the software, how the data entry is being performed by our District staff from the attendance documentation that is being used, and how the information is provided to our IT staff for transmission to FDOE for reporting purposes. However, if FDOE is able to offer training at their headquarters in Tallahassee, then our adult education input staff and IT staff can go to the Turlington Building.

We really appreciate the training and guidance that can be offered, so we input timely and accurately to FDOE the required information.

Let me know when and where after you are able to sure up the training date for us.

Kimberly S. Ferree, CPA
Assistant Superintendent for Business and Finance
850 627-9651 ext 1222

[Quoted text hidden]

Goodman, Tara <Tara.Goodman@fldoe.org>
To: Kimberly Ferree <ferreek@gcpsmail.com>
Cc: "McLarnon, Tara" <Tara.Mclarnon@fldoe.org>

Mon, Apr 14, 2014 at 10:44 AM

I have asked my research manager, Tara McLarnon, to get in touch regarding setting up a training date and program. We don't have any state software. The state has specific state reporting requirements that have to be met but districts have agreements with vendors for their local MIS systems. I don't know if we will be able to travel to the district because we have MIS staff from other units that would be participating as well. I have provided Tara McLarnon with your contact information and she will be reaching out to you on the details.

Let me know if you have any questions.

Thanks,

Tara

Tara G. Goodman

Bureau Chief

Budget, Accountability and Assessment

Division of Career and Adult Education

Florida Department of Education

325 W. Gaines Street, Room 744

Tallahassee, Florida 32399-0400

E-mail: Tara.Goodman@fldoe.org

Phone: 850/245-9002

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

Sent: Monday, April 14, 2014 10:35 AM

To: Goodman, Tara

Subject: Re: adult education classes reporting of instructional contact hours

[Quoted text hidden]

Kimberly Ferree <ferreek@gcpsmail.com>
To: "Goodman, Tara" <Tara.Goodman@fldoe.org>

Mon, Apr 14, 2014 at 10:52 AM

Thank you for the update and getting this training organized. I will wait for Tara McLamon's details to organize and send our Gadsden staff.

Kim

[Quoted text hidden]

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

Mon, Apr 14, 2014 at 10:53 AM

Status - still waiting on a training date, but FDOE is organizing it now.

Kim

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

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

Date: Mon, Apr 14, 2014 at 10:52 AM

Subject: Re: adult education classes reporting of instructional contact hours

[Quoted text hidden]

McLamon, Tara <Tara.Mclamon@fldoe.org>
To: Kimberly Ferree <ferreek@gcpsmail.com>, "rackleyd@gcpsmail.com" <rackleyd@gcpsmail.com>
Cc: "Goodman, Tara" <Tara.Goodman@fldoe.org>

Mon, Apr 14, 2014 at 3:50 PM

Kimberly,

I would like to see when you have availability to come to Tallahassee to meet with our MIS and program staff regarding the reporting issues.

Can you let me know if you have availability the week of May 12-16 or May 20-22 of the following week? We can either meet in the morning from 9am -12pm or in the afternoon from 1-4pm. Once we have a time and date set, I can work with you on a more detailed agenda.

Thanks,

Tara McLarnon

Florida Department of Education

email: tara.mclarnon@fldoe.org

phone: (850) 245-9005

From: Goodman, Tara
Sent: Monday, April 14, 2014 10:44 AM
To: Kimberly Ferree
Cc: McLarnon, Tara
Subject: RE: adult education classes reporting of instructional contact hours

[Quoted text hidden]

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2014-171 Gadsden County District School Board - Financial, Operational, and Federal Single Audit - Released Report

Auditor Request data for FY 2012 13 x

FLAUDGEN_AUDRPT <FLAUDGEN_AUDRPT@aud.state.fl.us> Mar 27 ☆
to DEE, MARIE, TIM, SHERRILL, JENNIFER, DAVID, TED, hel...

The attached PDF file is the final released report issued for the agency specified on the subject line.

The PDF file can be viewed using Adobe Acrobat Reader. If you do not have the Reader, please visit www.adobe.com to download a FREE copy. This report will be placed on the Auditor General's Web site at www.myflorida.com/audgen.

If you have requested a hard copy, it will be provided to you within the next five business days. Should you have any questions, or decide that you no longer wish to receive a hard copy, please contact us by e-mail at flaudgen@aud.state.fl.us.

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Single Audit Submission - Ready for Certification for GADSDEN COUNTY DISTRICT SCHOOL BOARD - Report ID: 588421
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 **govs.fac.ides@census.gov** Mar 27 ☆

to me

14-MAR-27


GADSDEN COUNTY DISTRICT SCHOOL BOARD
 REPORT ID: 588421
 FISCAL YEAR END DATE: 06/30/2013

The Form SF-SAC and A-133 Single Audit reporting package for the above referenced organization are now ready to be certified by the auditor certifying official and auditee certifying official. Please follow the steps below.


- 1) Log onto <https://harvester.census.gov/facides>
- 2) Click "Resume"
- 3) Select your audit
- 4) Click the appropriate Certify button and follow the steps to certify

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Sincerely,
 Federal Audit Clearinghouse
govs.fac@census.gov
 (800) 253-0696



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 ion for GADSDEN COUNTY DISTRICT SCHOOL
 BOARD - Report ID: 588421

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Mar 27 ☆

to DEREKNOONAN, me

14-MAR-27

GADSDEN COUNTY DISTRICT SCHOOL BOARD
 REPORT ID: 588421
 FISCAL YEAR END DATE: 06/30/2013

The auditee has electronically certified (signed) the Form SF-SAC for the above referenced organization. After the auditor and auditee have both certified the Form SF-SAC, please complete the final step and submit the Single Audit package.

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to DEREKNOONAN, me

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to DEREKNOONAN, me

14-MAR-27

GADSDEN COUNTY DISTRICT SCHOOL BOARD
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Dear KIMBERLY FERREE:

The Single Audit report for your organization was submitted to the Federal Audit Clearinghouse (FAC).

The FAC will now process your submission and send you an e-mail once this is completed. If there are no errors, you will receive an email to let you know that your submission is complete. If the submission has errors, you will receive an email listing the problems and the steps needed to correct the errors.

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to me, GREGCENTERS, DEREKNOONAN, PAMWEEKS, LINC

4/1/2014

GADSDEN COUNTY DISTRICT SCHOOL BOARD
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**GADSDEN COUNTY
DISTRICT SCHOOL BOARD**

**Financial, Operational, and Federal Single
Audit**

For the Fiscal Year Ended
June 30, 2013



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Board members and the Superintendent who served during the 2012-13 fiscal year are listed below:

	<u>District No.</u>
Eric F. Hinson to 11-19-12, Vice Chair	1
Audrey D. Lewis from 11-20-12	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 Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The audit team leader was Leslee W. Walker, CPA, and the audit was supervised by Karen L. Revell, CPA. Please address inquiries regarding this report to Gregory L. Centers, CPA, Audit Director, by e-mail at gregcenters@aud.state.fl.us or by telephone at (850) 412-2863.

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
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EXECUTIVE SUMMARY

Summary of Report on Financial Statements

Our audit disclosed that the District's basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

Summary of Report on Internal Control and Compliance

We noted a certain matter involving the District's internal control over financial reporting and its operation that we consider to be a significant deficiency, as summarized below. However, the significant deficiency is not considered to be a material weakness.

SIGNIFICANT DEFICIENCY

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

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States; however, we noted certain additional matters as summarized below.

ADDITIONAL MATTERS

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

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

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

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

Summary of Report on Federal Awards

We audited the District's Federal awards for compliance with applicable Federal requirements. The Child Nutrition Cluster, Special Education Cluster, Improving Teacher Quality, School Improvement Grants Cluster, and Race-to-the-Top programs were audited as major Federal programs. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on each of its major Federal programs, except for the Special Education Cluster programs. Noncompliance and control deficiency findings are summarized below.

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

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

Audit Objectives and Scope

Our audit objectives were to determine whether the Gadsden County District School Board and its officers with administrative and stewardship responsibilities for District operations had:

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on a major Federal program;

- Established internal controls that promote and encourage: 1) compliance with applicable laws, rules, regulations, contracts, and grant agreements; 2) the economic and efficient operation of the District; 3) the reliability of records and reports; and 4) the safeguarding of District assets;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal programs; and
- Taken corrective actions for findings included in our report No. 2013-167.

The scope of this audit included an examination of the District's basic financial statements and the Schedule of Expenditures of Federal Awards as of and for the fiscal year ended June 30, 2013. We obtained an understanding of the District's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements and Federal awards. We also examined various transactions to determine whether they were executed, both in manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

Audit Methodology

The methodology used to develop the findings in this report included the examination of pertinent District records in connection with the application of procedures required by auditing standards generally accepted in the United States of America; applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-133.



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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Gadsden County District School Board, as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the school internal funds, which represent 39 percent of the assets and 78 percent of the liabilities of the aggregate remaining fund information. Those financial statements, which were prepared on the cash basis, a special purpose framework, were audited by other auditors, whose report has been furnished to us. We have applied audit procedures on the conversion adjustments to the financial statements of the school internal funds, which conform those financial statements to accounting principles generally accepted in the United States of America. Our opinion, insofar as it relates to the amounts included for the school internal funds, prior to these conversion adjustments, is based solely on the report of the other auditors. In addition, we did not audit the financial statements of the discretely presented component unit, as described in note I to the financial statements, which represent 100 percent of the transactions and account balances of the discretely presented component unit columns. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the discretely presented component unit, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the school internal funds were not audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information for the Gadsden County District School Board as of June 30, 2013, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in note II.A to the financial statements, the Crossroad Academy Charter School was not reported as a discretely presented component unit in prior fiscal years; however, the Charter School now meets the criteria of being a component unit of the District and, therefore, is reported for the 2012-13 fiscal year.

As discussed in note II.B to the financial statements, the District adopted new accounting guidance GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which requires separate reporting of deferred outflows of resources and deferred inflows of resources.

As discussed in note II.C to the financial statements, the District elected to early implement new accounting guidance GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, resulting in unavailable revenues reported as deferred inflows at June 30, 2013.

These matters affect the comparability of amounts reported for the 2012-13 fiscal year with amounts reported for the 2011-12 fiscal year. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS, BUDGETARY COMPARISON SCHEDULE - GENERAL AND MAJOR SPECIAL REVENUE FUNDS, SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS PLAN, and NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by the United States Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Gadsden County District School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,



David W. Martin, CPA
Tallahassee, Florida
March 26, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Gadsden County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements and notes to financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2012-13 fiscal year are as follows:

- The District's total net position decreased by \$2.3 million, or 3 percent.
- General revenues total \$58.4 million, or 93 percent of all revenues for the 2012-13 fiscal year, compared to \$54.4 million, or 92 percent for the 2011-12 fiscal year. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions totaled \$4.4 million, or 7 percent of all revenues, compared to \$4.4 million, or 8 percent, in the prior fiscal year.
- The assigned and unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$2.2 million at June 30, 2013, or 5 percent of General Fund expenditures, as compared to \$2.8 million at June 30, 2012, or 7 percent of General Fund expenditures.
- During the current fiscal year, General Fund expenditures exceeded revenues by \$2.1 million. This may be compared to last fiscal year's results in which General Fund expenditures exceeded revenues by \$2.5 million.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- Government-wide financial statements;
- Fund financial statements; and
- Notes to financial statements.

Government-wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in the following categories:

- **Governmental activities** – This represents most of the District's services, including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.
- **Component unit** – The District presents the Crossroad Academy Charter School as a separate legal entity as a discretely presented component unit. Although a legally separate organization, the component unit is included in this report because it meets the criteria for inclusion provided by generally accepted accounting principles. Financial information for the component unit is reported separately from the financial information presented for the primary government.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of the broad categories discussed below.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the District's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Other Fund, Special Revenue – Federal Economic Stimulus Fund, and Capital Projects – Local Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and major Special Revenue Funds to demonstrate compliance with the budget.

Fiduciary Funds: Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses agency funds to account for resources held for student activities and groups.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2013, compared to net position as of June 30, 2012:

	Net Position, End of Year	
	Governmental Activities	
	<u>6-30-13</u>	<u>6-30-12</u>
Current and Other Assets	\$ 7,180,610	\$ 8,278,735
Capital Assets	<u>70,136,719</u>	<u>71,797,257</u>
Total Assets	<u>77,317,329</u>	<u>80,075,992</u>
Long-Term Liabilities	6,836,423	6,872,011
Other Liabilities	<u>559,291</u>	<u>948,407</u>
Total Liabilities	<u>7,395,714</u>	<u>7,820,418</u>
Net Position:		
Net Investment in Capital Assets	69,056,719	70,532,257
Restricted	3,355,954	3,595,721
Unrestricted Deficit	<u>(2,491,058)</u>	<u>(1,872,404)</u>
Total Net Position	<u>\$ 69,921,615</u>	<u>\$ 72,255,574</u>

The largest portion of the District's net position (99 percent) is investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2013, and June 30, 2012, are as follows:

	Operating Results for the Fiscal Year Ended	
	Governmental Activities	
	6-30-13	6-30-12
Program Revenues:		
Charges for Services	\$ 285,595	\$ 320,085
Operating Grants and Contributions	3,753,359	3,733,032
Capital Grants and Contributions	371,682	395,365
General Revenues:		
Property Taxes, Levied for Operational Purposes	8,908,718	9,292,279
Property Taxes, Levied for Capital Projects	2,148,318	2,170,401
Grants and Contributions Not Restricted to Specific Programs	45,118,679	41,918,819
Unrestricted Investment Earnings	28,688	32,267
Miscellaneous	2,155,834	980,061
Total Revenues	62,770,873	58,842,309
Functions/Program Expenses:		
Instruction	28,843,636	28,737,325
Pupil Personnel Services	3,004,035	2,848,919
Instructional Media Services	873,120	945,969
Instruction and Curriculum Development Services	2,520,344	2,405,630
Instructional Staff Training Services	2,340,657	2,213,160
Instruction Related Technology	1,231,217	288,936
School Board	479,534	578,592
General Administration	845,317	756,650
School Administration	3,458,159	3,270,013
Facilities Acquisition and Construction	416,610	220,394
Fiscal Services	459,248	453,196
Food Services	4,087,449	4,071,981
Central Services	585,334	503,893
Pupil Transportation Services	4,382,727	4,009,905
Operation of Plant	5,777,525	5,309,446
Maintenance of Plant	1,500,492	1,539,450
Administrative Technology Services	690,525	452,080
Community Services	373,726	320,041
Unallocated Interest on Long-Term Debt	65,493	71,902
Unallocated Depreciation Expense	3,141,684	2,819,949
Loss on Disposal of Capital Assets	28,000	
Total Functions/Program Expenses	65,104,832	61,817,431
Deficiency Before Special Item	(2,333,959)	(2,975,122)
Special Item		(865,934)
Change in Net Position	(2,333,959)	(3,841,056)
Net Position - Beginning	72,255,574	76,096,630
Net Position - Ending	\$ 69,921,615	\$ 72,255,574

The largest revenue source is the State of Florida (48 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base. Other State revenues are primarily for meeting the requirements of the class size amendment.

Grants and contributions not restricted to specific programs revenues increased by \$3.2 million from the 2011-12 fiscal year due, in part, to increased FEFP revenue of \$1.1 million, American Recovery and Reinvestment Act (ARRA) - funded Race-to-the-Top and School Improvement Grants totaling \$0.6 million, and non-ARRA Federal grants totaling \$0.9 million.

Instruction expenses represent 44 percent of total governmental expenses in the 2012-13 fiscal year. Instruction expenses did not significantly change from the prior fiscal year. Overall expenditures increased due to increases in administrators and non-instructional staff, as well as increases in Federal program expenses corresponding to the revenue increases mentioned above.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds decreased by \$0.9 million during the fiscal year to \$5.7 million at June 30, 2013. Approximately 37 percent of this amount is unassigned fund balance (\$2.1 million), which is available for spending at the District's discretion. The remainder of the fund balance is nonspendable, restricted, or assigned to indicate that it is 1) not in spendable form (\$0.2 million), 2) restricted for particular purposes (\$3.3 million), or 3) assigned for particular purposes (\$0.1 million).

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, assigned and unassigned fund balance is \$2.2 million, while the total fund balance is \$2.8 million. The total fund balance decreased by \$0.9 million during the fiscal year. Key factors impacting the change in fund balance are declining enrollment and an increase in student support and administration personnel.

The Special Revenue - Other Fund is used by the District to account for resources of certain Federal grant programs and, for the 2012-13 fiscal year, had revenues and expenditures totaling \$11.5 million each. Also, the Special Revenue - Federal Economic Stimulus Fund had revenues and expenditures of \$2.5 million each during the current fiscal year and is used by the District to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act, such as the Race-to-the-Top grant. Since Federal revenue is recognized to the extent that eligible expenditures have been incurred, these special revenue funds do not generally accumulate significant fund balances.

The Capital Projects – Local Capital Improvement Fund had a total fund balance of \$2.6 million, which is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance did not significantly change in the current fiscal year. It should be noted that \$1.2 million of fund balance has been encumbered for specific projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no significant differences between the General Fund final amended budget and the actual reported amounts. Over the course of the fiscal year, the District revised its budget and brought amendments to the Board when needed. These amendments were needed to adjust to actual revenues received and direct resources where needed, and the Board approved the final amendment to the budget after fiscal year-end.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2013, is \$70.1 million (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; and construction in progress.

Additional information on the District's capital assets can be found in note III.D to the financial statements.

Long-Term Debt

At June 30, 2013, the District has total long-term debt outstanding of \$1.08 million, comprised of bonds payable. During the current fiscal year, retirement of debt was \$0.185 million. Additional information on the District's long-term debt can be found in note III.I to the financial statements.

OTHER MATTERS OF SIGNIFICANCE

Revenues from State sources for current operations are primarily from the FEFP administered by the Florida Department of Education under provisions of Section 1011.62, Florida Statutes. Funding from this formula is based on factors such as the legislative determination of the base student allocation, and the number of full-time equivalent students enrolled in the District. Continued expected declines in student enrollment will negatively impact future FEFP appropriations.

The District will continue with current plans to reduce expenses and build reserves to offset future reductions.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the Gadsden County District School Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Superintendent for Business and Finance, Gadsden County District School Board, 35 Martin Luther King, Jr., Boulevard, Quincy, FL 32351.

BASIC FINANCIAL STATEMENTS

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
STATEMENT OF NET POSITION
June 30, 2013**

	Primary Government Governmental Activities	Component Unit
ASSETS		
Cash and Cash Equivalents	\$ 4,099,535.48	\$ 1,150,974.00
Investments	64,462.59	263,237.00
Accounts Receivable	92,251.61	
Due from Primary Government		87,933.00
Due from Other Agencies	1,799,678.85	
Prepaid Items		35,697.00
Notes Receivable	877,581.01	
Inventories	247,099.96	
Capital Assets:		
Nondepreciable Capital Assets	1,757,754.64	
Depreciable Capital Assets, Net	68,378,964.68	3,884,428.00
TOTAL ASSETS	77,317,328.82	5,422,269.00
LIABILITIES		
Payroll Deductions and Withholdings	270.80	
Accounts Payable	431,330.67	179,138.00
Due to Component Unit	51,450.00	
Accrued Interest Payable		56,607.00
Unearned Revenue	76,238.98	
Long-Term Liabilities:		
Portion Due Within One Year	785,000.00	59,193.00
Portion Due After One Year	6,051,423.41	2,027,316.00
TOTAL LIABILITIES	7,395,713.86	2,322,254.00
NET POSITION		
Net Investment in Capital Assets	69,056,719.32	
Restricted for:		
State Required Carryover Programs	379,927.51	
Federal Required Carryover Program	4,429.02	
Debt Service	30,133.10	
Capital Projects	2,819,489.69	
Food Service	121,974.12	
Unrestricted	(2,491,057.80)	3,100,015.00
TOTAL NET POSITION	\$ 69,921,614.96	\$ 3,100,015.00

The accompanying notes to financial statements are an integral part of this statement.

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**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government			
Governmental Activities:			
Instruction	\$ 28,843,636.49	\$ 52,482.24	\$
Pupil Personnel Services	3,004,035.18		
Instructional Media Services	873,120.48		
Instruction and Curriculum Development Services	2,520,343.93		
Instructional Staff Training Services	2,340,656.69		
Instruction Related Technology	1,231,216.55		
School Board	479,533.63		
General Administration	845,316.53		
School Administration	3,458,158.54		
Facilities Acquisition and Construction	416,610.23		127,486.03
Fiscal Services	459,248.32		
Food Services	4,087,449.12	153,733.84	3,753,358.88
Central Services	585,334.24		
Pupil Transportation Services	4,382,726.66	79,379.03	
Operation of Plant	5,777,525.03		
Maintenance of Plant	1,500,492.13		
Administrative Technology Services	690,524.96		
Community Services	373,726.42		
Unallocated Interest on Long-Term Debt	65,493.27		244,195.75
Unallocated Depreciation/Amortization Expense*	3,141,683.95		
Loss on Disposal of Capital Assets	28,000.00		
Total Primary Government	\$ 65,104,832.35	\$ 285,595.11	\$ 3,753,358.88
Component Unit			
Crossroad Academy Charter School	\$ 2,074,799.00	\$ 0.00	\$ 0.00

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Capital Projects
- Grants and Contributions Not Restricted to Specific Programs
- Unrestricted Investment Earnings
- Miscellaneous

Total General Revenues

Change in Net Position

- Net Position - Beginning
- Adjustment to Beginning Net Position
- Net Position - Beginning, as Restated

Net Position - Ending

* This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component
Governmental	Unit
Activities	
\$ (28,791,154.25)	\$
(3,004,035.18)	
(873,120.48)	
(2,520,343.93)	
(2,340,656.69)	
(1,231,216.55)	
(479,533.63)	
(845,316.53)	
(3,458,158.54)	
(289,124.20)	
(459,248.32)	
(180,356.40)	
(585,334.24)	
(4,303,347.63)	
(5,777,525.03)	
(1,500,492.13)	
(690,524.96)	
(373,726.42)	
178,702.48	
(3,141,683.95)	
(28,000.00)	
<u>(60,694,196.58)</u>	
	<u>(2,074,799.00)</u>
8,908,717.57	
2,148,318.46	
45,118,678.98	2,184,721.00
28,688.06	
<u>2,155,833.93</u>	
<u>58,360,237.00</u>	<u>2,184,721.00</u>
(2,333,959.58)	109,922.00
<u>72,255,574.54</u>	
	<u>2,990,093.00</u>
<u>72,255,574.54</u>	<u>2,990,093.00</u>
<u>\$ 69,921,614.96</u>	<u>\$ 3,100,015.00</u>

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013**

	General Fund	Special Revenue - Other Fund	Special Revenue - Federal Economic Stimulus Fund
ASSETS			
Cash and Cash Equivalents	\$ 1,229,551.06	\$ 1,886.39	\$
Investments	34,329.49		
Accounts Receivable	39,769.37		
Due from Other Funds	869,433.51		
Due from Other Agencies	671,350.97	854,579.70	127,170.48
Notes Receivable	877,581.01		
Inventories	189,534.01		
TOTAL ASSETS	\$ 3,911,549.42	\$ 856,466.09	\$ 127,170.48
LIABILITIES AND FUND BALANCES			
Liabilities:			
Payroll Deductions and Withholdings	\$ 270.80	\$	\$
Accounts Payable	214,535.50	113,151.77	42,574.93
Due to Other Funds		683,432.95	63,808.92
Due to Component Unit	51,450.00		
Unearned Revenue		55,452.35	20,786.63
Total Liabilities	266,256.30	852,037.07	127,170.48
Deferred Inflows of Resources:			
Unavailable Revenue - Notes Receivable	877,581.01		
Fund Balances:			
Nonspendable for Inventories	189,534.01		
Restricted for:			
Federal Required Carryover Programs		4,429.02	
Food Service			
State Required Carryover Programs	379,927.51		
Debt Service			
Capital Projects			
Total Restricted Fund Balance	379,927.51	4,429.02	
Assigned for Other Budgetary Items	97,696.38		
Unassigned Fund Balance	2,100,554.21		
Total Fund Balances	2,767,712.11	4,429.02	
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,911,549.42	\$ 856,466.09	\$ 127,170.48

The accompanying notes to financial statements are an integral part of this statement.

Capital Projects - Local Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,660,298.68	\$ 207,799.35 30,133.10	\$ 4,099,535.48 64,462.59 39,769.37 869,433.51
4,668.89	141,908.81	1,799,678.85 877,581.01
	57,565.95	247,099.96
<u>\$ 2,664,967.57</u>	<u>\$ 437,407.21</u>	<u>\$ 7,997,560.77</u>
\$ 53,277.23	\$ 7,791.24 69,709.40	\$ 270.80 431,330.67 816,951.27 51,450.00 76,238.98
<u>53,277.23</u>	<u>77,500.64</u>	<u>1,376,241.72</u>
		877,581.01
	57,565.95	247,099.96
	64,408.17	4,429.02 64,408.17 379,927.51
	30,133.10	30,133.10
2,611,690.34	207,799.35	2,819,489.69
<u>2,611,690.34</u>	<u>302,340.62</u>	<u>3,298,387.49</u> 97,696.38
		<u>2,100,554.21</u>
2,611,690.34	359,906.57	5,743,738.04
<u>\$ 2,664,967.57</u>	<u>\$ 437,407.21</u>	<u>\$ 7,997,560.77</u>

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2013**

Total Fund Balances - Governmental Funds	\$	5,743,738.04
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		70,136,719.32
Long-term notes receivable are not available to pay for current period expenditures, and therefore, is reported as unavailable revenue on the governmental fund statements.		877,581.01
Long-term liabilities are not due and payable in the fiscal year and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at fiscal year-end consist of:		
Bonds Payable	\$ 1,080,000.00	
Compensated Absences Payable	2,650,009.41	
Other Postemployment Benefits Payable	3,106,414.00	
		(6,836,423.41)
Net Position - Governmental Activities	\$	69,921,614.96

The accompanying notes to financial statements are an integral part of this statement.

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**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013**

	General Fund	Special Revenue - Other Fund	Special Revenue - Federal Economic Stimulus Fund
Revenues			
Intergovernmental:			
Federal Direct	\$ 136,452.36	\$ 2,102,967.66	\$
Federal Through State and Local State	1,005,607.42	9,425,740.18	2,521,597.24
29,420,532.26			
Local:			
Property Taxes	8,908,717.57		
Charges for Services - Food Service			
E-Rate Reimbursements	746,665.17		
Miscellaneous	1,071,363.66		
Total Local Revenues	10,726,746.40		
Total Revenues	41,289,338.44	11,528,707.84	2,521,597.24
Expenditures			
Current - Education:			
Instruction	22,748,395.16	4,899,297.31	1,114,942.96
Pupil Personnel Services	1,711,061.27	1,181,660.39	102,334.76
Instructional Media Services	629,841.80	219,269.64	22,015.58
Instruction and Curriculum Development Services	1,036,389.34	1,280,134.59	195,921.13
Instructional Staff Training Services	70,235.72	1,775,650.80	489,110.87
Instruction Related Technology	44,699.95	932,818.33	253,398.91
School Board	478,790.53		
General Administration	521,672.86	267,751.49	54,580.00
School Administration	3,358,050.31	55,425.30	32,581.82
Facilities Acquisition and Construction	88,829.80	17,355.64	
Fiscal Services	457,799.78		
Food Services	12,138.67	2,984.75	
Central Services	414,625.64	107,106.06	61,869.58
Pupil Transportation Services	3,543,083.69	313,363.11	128,068.86
Operation of Plant	5,693,529.75	78,415.35	
Maintenance of Plant	1,490,847.65	7,097.99	
Administrative Technology Services	688,883.78	651.55	
Community Services	325,393.52	46,950.04	
Fixed Capital Outlay:			
Facilities Acquisition and Construction	28,330.00	41,616.94	6,516.00
Other Capital Outlay	84,905.68	301,158.56	60,256.77
Debt Service:			
Principal			
Interest and Fiscal Charges			
Total Expenditures	43,427,504.90	11,528,707.84	2,521,597.24
Excess (Deficiency) of Revenues Over Expenditures	(2,138,166.46)		
Other Financing Sources (Uses)			
Transfers In	1,312,677.66		
Proceeds from Sale of Capital Assets	33,235.10		
Insurance Loss Recoveries	341.14		
Transfers Out			
Total Other Financing Sources (Uses)	1,346,253.90		
Net Change in Fund Balances	(791,912.56)		
Fund Balances, Beginning	3,559,624.67	4,429.02	
Fund Balances, Ending	\$ 2,767,712.11	\$ 4,429.02	\$ 0.00

The accompanying notes to financial statements are an integral part of this statement.

Capital Projects - Local Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$	\$	\$
	3,699,070.09	2,239,420.02
	444,346.78	16,652,014.93
		29,864,879.04
2,148,318.46		11,057,036.03
	153,733.84	153,733.84
		746,665.17
15,415.96	2,229.25	1,089,008.87
<u>2,163,734.42</u>	<u>155,963.09</u>	<u>13,046,443.91</u>
<u>2,163,734.42</u>	<u>4,299,379.96</u>	<u>61,802,757.90</u>
		28,762,635.43
		2,995,056.42
		871,127.02
		2,512,445.06
		2,334,997.39
		1,230,917.19
		478,790.53
		844,004.35
		3,446,057.43
299,595.08	10,522.00	416,302.52
		457,799.78
	4,066,632.91	4,081,756.33
		583,601.28
		3,984,515.66
		5,771,945.10
		1,497,945.64
		689,535.33
		372,343.56
374,059.77	137,169.67	587,692.38
109,433.70		555,754.71
	185,000.00	185,000.00
	65,493.27	65,493.27
<u>783,088.55</u>	<u>4,464,817.85</u>	<u>62,725,716.38</u>
<u>1,380,645.87</u>	<u>(165,437.89)</u>	<u>(922,958.48)</u>
		1,312,677.66
		33,235.10
		341.14
(1,231,855.66)	(80,822.00)	(1,312,677.66)
<u>(1,231,855.66)</u>	<u>(80,822.00)</u>	<u>33,576.24</u>
148,790.21	(246,259.89)	(889,382.24)
<u>2,462,900.13</u>	<u>606,166.46</u>	<u>6,633,120.28</u>
<u>\$ 2,611,690.34</u>	<u>\$ 359,906.57</u>	<u>\$ 5,743,738.04</u>

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013**

Net Change in Fund Balances - Governmental Funds \$ (889,382.24)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlay in the current fiscal year. (2,386,703.55)

The loss on the disposal of capital assets during the current fiscal year is reported in the statement of activities. In the governmental funds, the cost of these assets was recognized as an expenditure in the fiscal year purchased. Thus, the change in net position differs from the change in fund balance by the undepreciated cost of the disposed assets. (28,000.00)

Adjustments to capital assets and associated depreciation are reported in the government-wide financial statements but not in the fund financial statements. 754,165.41

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of repayments in the current fiscal year. 185,000.00

Notes receivable receipts provide current financial resources to the governmental funds, but issuing notes receivable increases notes receivable in the statement of net position. Notes receivable payments are recorded as revenue in the governmental funds, but the receipt reduces notes receivable in the statement of net position. This is the net amount of notes receivable issued in excess of receipts in the current fiscal year. 180,373.22

In the statement of activities, the cost of compensated absences is measured by the amounts funds, earned during the fiscal year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences paid in excess of the amount earned in the current fiscal year. 171,962.58

Other postemployment benefits costs are recorded in the statement of activities under the full accrual basis of accounting, but are not recorded in the governmental funds until paid. This is the net increase in the other postemployment benefits liability for the current fiscal year. (321,375.00)

Change in Net Position - Governmental Activities \$ (2,333,959.58)

The accompanying notes to financial statements are an integral part of this statement.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
FIDUCIARY FUNDS
June 30, 2013**

	<u>Agency Funds</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 281,365.61</u>
LIABILITIES	
Accounts Payable	\$ 24,351.88
Due to Other Funds	52,482.24
Internal Accounts Payable	<u>204,531.49</u>
Total Liabilities	<u>\$ 281,365.61</u>

The accompanying notes to financial statements are an integral part of this statement.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. The primary government is reported separately from the legally separate component unit from which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Gadsden County District's (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department is allocated to the pupil transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

B. Reporting Entity

The Gadsden County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Gadsden County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on the application of these criteria, the following component unit is included within the District's reporting entity:

Discretely Presented Component Unit. The component unit columns in the government-wide financial statements include the financial data of the District's component unit. A separate column is used to emphasize that it is legally separate from the District.

Crossroad Academy Charter School, a division of Community and Economic Development Organization of Gadsden County, Inc., is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

school operates under a charter approved by its sponsor, the Gadsden County District School Board. The charter school is considered to be a component unit of the District because the District is financially accountable for the charter school as the District established the charter school by approval of the charter, which is tantamount to the initial appointment of the charter school, and there is the potential for the charter school to provide specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter school is a public school and the District is responsible for the operation, control, and supervision of public schools within the District.

The financial data reported on the accompanying statements was derived from the charter school's audited financial statements for the fiscal year ended June 30, 2013. The audit report is filed in the District's administrative offices.

C. Basis of Presentation: Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements.

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.
- Special Revenue – Federal Economic Stimulus Fund – to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act (ARRA).
- Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction and renovation and remodeling projects.

Additionally, the District reports the following fiduciary fund type:

- Agency Funds – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

During the course of operations the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, transfers between the funds included in governmental activities are eliminated in the preparation of the government-wide financial statements.

E. Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities.

The charter school is accounted for as a not-for-profit organization and utilizes the accrual basis of accounting for reporting its assets and liabilities.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

F. Assets, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term, highly liquid investments with original maturities of three months or less. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME, formerly known as the Local Government Surplus Funds Trust Fund Investment Pool.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed in the SBA debt service accounts for investment of debt service moneys and amounts placed with the SBA for participation in the Florida PRIME and Fund B Surplus Funds Trust Fund (Fund B) investment pools created by Sections 218.405 and 218.417, Florida Statutes. These investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

The District's investments in Fund B are accounted for as a fluctuating net asset value pool, with a fair value factor of 1.11845939 at June 30, 2013. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by the SBA, are effected by transferring eligible cash or securities to Florida PRIME, consistent with the pro rata allocation of pool shareholders of record at the creation date of Fund B. One hundred percent of such distributions from Fund B are available as liquid balance within Florida PRIME.

Types and amounts of investments held at fiscal year-end are described in a subsequent note.

3. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the first-in, first-out basis for maintenance department inventories; moving weighted-average for transportation inventories; and last invoice, which approximates the first-in, first-out basis for purchased foods and nonfood inventories. United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Improvements Other Than Buildings	10 - 35 years
Buildings and Fixed Equipment	15 - 50 years
Furniture, Fixtures, and Equipment	5 - 7 years
Motor Vehicles	5 - 10 years

Current year information relative to changes in capital assets is described in a subsequent note.

5. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

6. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

7. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted - net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District did not have any committed fund balances at June 30, 2013.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The District classifies amounts as assigned that are constrained to be used for specified purposes based on actions of the Superintendent and Assistant Superintendent for Business and Finance and not included in other categories. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Gadsden County Property Appraiser, and property taxes are collected by the Gadsden County Tax Collector.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

The Board adopted the 2012 tax levy on September 4, 2012. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Gadsden County Tax Collector at fiscal year-end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

4. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

5. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

II. ACCOUNTING CHANGES

A. Governmental Accounting Standards Board Statement No. 61

The District implemented Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, effective for the 2012-13 fiscal year. This Statement, in part, modifies certain requirements for inclusion of component units in the financial reporting entity. As the District is required to operate, control, supervise, and fund public schools in the District, including the Crossroad Academy Charter School (Charter School), the Charter School is presented as a discretely presented component unit of the District. However, in prior fiscal years, the Charter School was excluded from the District's reporting entity, affecting the comparability of financial statement amounts reported for the 2012-13 fiscal year with financial statement amounts reported for the 2011-12 fiscal year. Due to the implementation of GASB Statement No. 61, the beginning net position of

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

the component unit column of the Statement of Activities was increased by \$2,990,093 to reflect the beginning balance of the Charter School.

B. GASB Statement No. 63

The District adopted new accounting guidance GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for the 2012-13 fiscal year. This statement incorporated deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and renamed that measure as net position, rather than net assets, affecting the comparability of financial statement amounts reported for the 2012-13 fiscal year with financial statement amounts reported for the 2011-12 fiscal year.

C. GASB Statement No. 65

The District elected to early implement GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB Statement No. 65 establishes accounting and financial reporting standards that reclassify as deferred outflows of resources, or deferred inflows of resources, certain items that were previously reported as assets and liabilities. Accordingly, unavailable revenue for notes receivable are classified as deferred inflow of resources for the 2012-13 fiscal year, affecting the comparability of financial statement amounts reported for the 2012-13 fiscal year with financial statement amounts reported for the 2011-12 fiscal year.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk-Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

Cash balances from all funds are combined and invested to extent available. Earnings are allocated monthly to each fund balance based on average daily balances.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

B. Investments

As of June 30, 2013, the District has the following investments and maturities:

Investments	Maturities	Fair Value
SBA:		
Florida PRIME (1)	40 Day Average	\$ 440.84
Fund B	3.98 Year Average	34,329.49
Debt Service Accounts	6 Months	30,133.10
Total Investments, Reporting Entity		<u>\$ 64,903.43</u>

Notes: (1) This investment is reported as a cash equivalent for financial statement reporting purposes.

➤ Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Florida PRIME had a weighted average days to maturity (WAM) of 40 days at June 30, 2013. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes. Due to the nature of the securities in Fund B, the interest rate risk information required by GASB Statement No. 40 (i.e., specific identification, duration, weighted average maturity, segmented time distribution, or simulation model) is not available. An estimate of the weighted average life (WAL) is available. In the calculation of the WAL, the time at which an expected principal amount is to be received, measured in years, is weighted by the principal amount received at that time divided by the sum of all expected principal payments. The principal amounts used in the WAL calculation are not discounted to present value as they would be in a weighted average duration calculation. The WAL, based on expected future cash flows, of Fund B at June 30, 2013, is estimated at 3.98 years. However, because Fund B consists of restructured or defaulted securities there is considerable uncertainty regarding the WAL. Participation in Fund B is involuntary.

➤ Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the SBA's Florida PRIME, or any other intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy does not further limit its investment choices.

The District's investments in the SBA debt service accounts are to provide for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account.

The District's investment in Florida PRIME is rated AAAM by Standard & Poor's. Fund B is unrated.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

C. Notes Receivable

The District sold Chattahoochee High School, Havana North Side High School, and Greensboro Elementary School each to a separate not-for-profit corporation, and as part of the sales agreement, the District issued and held interest bearing notes receivable in the amount of the sales price. The first note was for \$500,000, bearing interest at one percent per annum, payable in monthly installments of \$2,299.47 until paid-in-full with the first installment received February 1, 2011. The second note was for \$205,000, bearing interest at one percent per annum, payable in monthly installments of \$942.78 until paid-in-full with the first installment received July 1, 2012. The third note was for \$220,000, bearing interest at one percent per annum, payable in monthly installments of \$1,011.77 until paid-in-full with the first installment due January 1, 2013. At June 30, 2013, the District's remaining notes receivable balance was \$877,581.01.

D. Changes in Capital Assets

Changes in capital assets are presented in the table below:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 1,772,588.29	\$	\$ 28,000.00	\$ 1,744,588.29
Construction in Progress	41,830.64	13,166.35	41,830.64	13,166.35
Total Capital Assets Not Being Depreciated	1,814,418.93	13,166.35	69,830.64	1,757,754.64
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	4,571,903.15	61,159.00		4,633,062.15
Buildings and Fixed Equipment	90,697,685.30	555,197.67		91,252,882.97
Furniture, Fixtures, and Equipment	7,120,065.35	720,368.98 (1)	918,298.30	6,922,136.03
Motor Vehicles	7,434,117.79	11,300.00	79,436.00	7,365,981.79
Total Capital Assets Being Depreciated	109,823,771.59	1,348,025.65	997,734.30	110,174,062.94
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	2,844,300.03	228,595.16		3,072,895.19
Buildings and Fixed Equipment	27,302,061.86	2,151,952.57		29,454,014.43
Furniture, Fixtures, and Equipment	5,412,998.98	687,142.57	1,496,549.44 (2)	4,603,592.11
Motor Vehicles	4,281,572.19	462,460.34	79,436.00	4,664,596.53
Total Accumulated Depreciation	39,840,933.06	3,530,150.64	1,575,985.44	41,795,098.26
Total Capital Assets Being Depreciated, Net	69,982,838.53	(2,182,124.99)	(578,251.14)	68,378,964.68
Governmental Activities Capital Assets, Net	\$ 71,797,257.46	\$ (2,168,958.64)	\$ (508,420.50)	\$ 70,136,719.32

Notes: (1) Includes \$175,914.27 of items that were deleted in prior years that were located and added back to records.

(2) Amount exceeds the deletions to furniture, fixtures, and equipment by \$578,251.14 to correct accumulated depreciation of furniture, fixtures, and equipment.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

Depreciation expense was charged to functions as follows:

Function	Amount
GOVERNMENTAL ACTIVITIES	
Pupil Transportation Services	\$ 388,466.69
Unallocated	3,141,683.95
	<u>3,530,150.64</u>
Total Depreciation Expense - Governmental Activities	\$ 3,530,150.64

E. Florida Retirement System

Essentially all regular employees of the District are eligible to enroll as members of the State-administered Florida Retirement System (FRS). Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. District employees participating in DROP are not eligible to participate in this program. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

by employer and employee contributions that are based on salary and membership class (Regular, Elected County Officers, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

The State of Florida establishes contribution rates for participating employers and employees. Contribution rates during the 2012-13 fiscal year were as follows:

Class	Percent of Gross Salary	
	Employee	Employer (A)
FRS, Regular	3.00	5.18
FRS, Elected County Officers	3.00	10.23
FRS, Senior Management Service	3.00	6.30
DROP - Applicable to Members from All of the Above Classes	0.00	5.44
FRS, Reemployed Retiree	(B)	(B)

Notes: (A) Employer rates include 1.11 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.03 percent for administrative costs of the Investment Plan.

(B) Contribution rates are dependent upon retirement class in which reemployed.

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions, including employee contributions, for the fiscal years ended June 30, 2011, June 30, 2012, and June 30, 2013, totaled \$3,129,645.00, \$2,271,098.83, and \$2,246,601.67, respectively, which were equal to the required contributions for each fiscal year.

There were 83 District participants in the Investment Plan during the 2012-13 fiscal year. The District's contributions, including employee contributions, to the Investment Plan totaled \$204,542.44, which was equal to the required contribution for the 2012-13 fiscal year.

Financial statements and other supplementary information of the FRS are included in the State's Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services. An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

F. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. The District subsidizes the premium rates paid by retirees

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. Pursuant to Section 112.0801, Florida Statutes, the District contributed towards the cost of healthcare benefits for former employees who retire prior to May 2, 2001. Effective October 1, 2002, the Board decreased its contribution from \$50 to \$30 per month per former retired employees. Premiums totaled \$71,460 for the 2011-12 fiscal year, and the District provide benefits to 141 retired former employees at June 30, 2012. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report, and is not included in the report of a public employee retirement system or other entity.

Funding Policy. Plan contribution requirements of the District and OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advance-funded or established a funding methodology for the annual OPEB costs or the net OPEB obligation, and the OPEB Plan is financed on a pay-as-you-go basis. For the 2012-13 fiscal year, 164 retirees received other postemployment benefits. The District provided required contributions of \$369,423 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees and net of retiree contributions totaling \$500,757, which represents 2.2 percent of covered payroll.

Annual OPEB Cost and Net OPEB Obligation. The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the District's annual OPEB cost for the fiscal year, the amount actually contributed to the OPEB Plan, and changes in the District's net OPEB obligation:

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

<u>Description</u>	<u>Amount</u>
Normal Cost (service cost for one year)	\$ 297,980
Amortization of Unfunded Actuarial Accrued Liability	<u>461,923</u>
Annual Required Contribution	759,903
Interest on Net OPEB Obligation	92,387
Adjustment to Annual Required Contribution	<u>(161,492)</u>
Annual OPEB Cost (Expense)	690,798
Contribution Toward the OPEB Cost	<u>(369,423)</u>
Increase in Net OPEB Obligation	321,375
Net OPEB Obligation, Beginning of Year	<u>2,785,039</u>
Net OPEB Obligation, End of Year	<u><u>\$ 3,106,414</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the OPEB Plan, and the net OPEB obligation as of June 30, 2013, and the two preceding fiscal years, were as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2010-11	\$ 664,366	51.2%	\$ 2,463,664
2011-12	690,798	53.5%	2,785,039
2012-13	690,798	53.5%	3,106,414

Funded Status and Funding Progress. As of October 1, 2010, the most recent valuation date, the actuarial accrued liability for benefits was \$6,652,347, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$6,652,347, and a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$22,076,006, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 30.1 percent.

Actuarial valuations of an ongoing OPEB Plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the OPEB Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes to financial statements presents multiyear trend information about whether the actuarial value of OPEB Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive OPEB Plan provisions, as understood by the employer and participating members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The District's OPEB actuarial valuation as of October 1, 2010, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2013, and to estimate the District's 2012-13 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3.75 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 4 percent per year, projected increases of 4.5 to 8.25 percent and an annual healthcare cost trend rate of 9 percent initially beginning January 1, 2011, reducing to an ultimate rate of 5 percent beginning January 1, 2019. The investment rate of return and projected rates include a general price inflation of 3 percent. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2013, was 13 years.

G. Other Significant Commitments

Encumbrances. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2013:

Major Funds				
General	Special Revenue - Other	Special Revenue - Federal Economic Stimulus	Capital Projects - Local Capital Improvement	Total Governmental Funds
\$ 97,696	\$ 316,062	\$ 183,534	\$ 1,197,196	\$ 1,794,488

H. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Workers' compensation, automobile liability, general liability, buildings and contents, boiler and machinery, errors and omissions, and employee health and hospitalization, life, and dental coverage are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

I. Long-Term Liabilities

1. Bonds Payable

Bonds payable at June 30, 2013, are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:			
Series 2005B, Refunding	\$ 1,015,000	5.0	2018
Series 2009A, Refunding	65,000	5.0	2019
Total Bonds Payable	\$ 1,080,000		

The bonds were issued by the State Board of Education on behalf of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administered by the State Board of Education and the State Board of Administration.

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2014	\$ 239,000	\$ 185,000	\$ 54,000
2015	244,750	200,000	44,750
2016	249,750	215,000	34,750
2017	249,000	225,000	24,000
2018	247,750	235,000	12,750
2019	21,000	20,000	1,000
Total State School Bonds	\$ 1,251,250	\$ 1,080,000	\$ 171,250

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

2. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Bonds Payable	\$ 1,265,000.00	\$	\$ 185,000.00	\$ 1,080,000.00	\$ 185,000.00
Compensated Absences Payable	2,821,971.99	249,079.95	421,042.53	2,650,009.41	600,000.00
Other Postemployment Benefits Payable	2,785,039.00	690,798.00	369,423.00	3,106,414.00	
Total Governmental Activities	\$ 6,872,010.99	\$ 939,877.95	\$ 975,465.53	\$ 6,836,423.41	\$ 785,000.00

For the governmental activities, compensated absences and other postemployment benefits are generally liquidated with resources of the General Fund.

J. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in the **Fund Balance Policies** note disclosure, fund balances may be classified as follows:

- **Nonspendable Fund Balance.** Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance.** Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance.** The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

K. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

Funds	Interfund	
	Receivables	Payables
Major:		
General	\$ 869,433.51	\$
Special Revenue:		
Other		683,432.95
Federal Economic Stimulus		63,808.92
Nonmajor Governmental		69,709.40
Fiduciary		52,482.24
Total	<u>\$ 869,433.51</u>	<u>\$ 869,433.51</u>

The interfund balance between the General Fund and Special Revenue – Other, Federal Economic Stimulus Funds, and the nonmajor governmental funds represents temporary borrowing of cash to cover projects that are awaiting reimbursement from other agencies. The interfund balance between the General Fund and Fiduciary Fund represents cash collected by Gadsden Technical Institute during the 2012-13 fiscal year not remitted to the General Fund until the 2013-14 fiscal year.

L. Revenues and Expenditures/Expenses

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2012-13 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 20,970,800.00
Categorical Educational Program - Class Size Reduction	5,946,956.00
Voluntary Prekindergarten Program	825,772.27
Workforce Development Program	817,089.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	295,231.08
Adults with Disabilities	272,048.00
School Recognition	214,841.00
Miscellaneous	522,141.69
Total	<u>\$ 29,864,879.04</u>

Accounting policies relating to certain State revenue sources are described in note I.G.2.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

2. Property Taxes

The following is a summary of millages and taxes levied on the 2012 tax roll for the 2012-13 fiscal year:

<u>GENERAL FUND</u>	<u>Millages</u>	<u>Taxes Levied</u>
Nonvoted School Tax		
Required Local Effort	5.221	\$ 7,709,748.24
Basic Discretionary Local Effort	0.748	1,104,556.50
Critical Operating Needs	0.250	369,169.95
 <u>CAPITAL PROJECTS FUNDS</u>		
Nonvoted Tax		
Local Capital Improvements	1.500	2,215,019.73
 Total	<u>7.719</u>	<u>\$ 11,398,494.42</u>

M. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major:		
General	\$ 1,312,677.66	\$
Capital Projects:		
Local Capital Improvement		1,231,855.66
Nonmajor Governmental		80,822.00
 Total	<u>\$ 1,312,677.66</u>	<u>\$ 1,312,677.66</u>

The transfers to the General Fund were for maintenance and property casualty insurance premiums paid from the General Fund and reimbursed with the Capital Projects - Local Capital Improvement Fund moneys and charter school capital outlay moneys from a nonmajor capital projects fund.

N. Due From and To Component Unit – Charter School

Pursuant to Section 1013.62 Florida Statutes, the State provides charter school capital outlay proceeds to the District, and the District reimburses the charter school from these proceeds for capital outlay purchases. The charter school reported \$87,933 as due from primary government for this funding; however, the District reported only \$51,450 as due to the charter school (component unit) as the charter school had not claimed reimbursement of the remaining \$36,483. Consequently, the District did not report a corresponding due to component unit for the \$36,483.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013**

IV. LITIGATION

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

V. SUBSEQUENT EVENTS

In October 2013, the District received proceeds from the issuance of a sales tax revenue bond totaling \$2,370,000, to be used for construction of a classroom wing at Havana Middle School. The sales tax revenue bond matures in July 2028 and has a fixed interest rate of 3.28 percent.

In October 2013, the District received proceeds from the issuance of a revenue anticipation note (RAN) totaling \$1,725,000, to be used to complete an addition to and the renovation of Havana Middle School. The RAN matures in November 2014, and the District may request an extension for four consecutive years resulting in an amortization period of five years. The RAN has a fixed interest rate of 2.76 percent.

In October 2013, the Board entered into a \$4.8 million guaranteed maximum price contract with a contractor for the construction of a new classroom wing at Havana Middle School.

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OTHER REQUIRED SUPPLEMENTARY INFORMATION

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
REQUIRED SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULE -
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2013**

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues				
Intergovernmental:				
Federal Direct	\$ 134,399.00	\$ 136,452.36	\$ 136,452.36	\$
Federal Through State and Local State	150,000.00	1,000,384.58	1,005,607.42	5,222.84
	29,985,215.00	29,399,901.99	29,420,532.26	20,630.27
Local:				
Property Taxes	8,221,653.00	8,832,232.08	8,908,717.57	76,485.49
E-Rate Reimbursements		746,665.17	746,665.17	
Miscellaneous	361,000.00	630,022.36	1,071,363.66	441,341.30
Total Local Revenues	8,582,653.00	10,208,919.61	10,726,746.40	517,826.79
Total Revenues	38,852,267.00	40,745,658.54	41,289,338.44	543,679.90
Expenditures				
Current - Education:				
Instruction	21,993,258.50	23,126,918.55	22,748,395.16	378,523.39
Pupil Personnel Services	1,843,885.10	1,734,346.79	1,711,061.27	23,285.52
Instructional Media Services	771,029.37	657,417.22	629,841.80	27,575.42
Instruction and Curriculum Development Services	1,035,296.94	1,045,169.36	1,036,389.34	8,780.02
Instructional Staff Training Services	163,420.21	137,583.87	70,235.72	67,348.15
Instruction Related Technology	45,168.31	45,901.87	44,699.95	1,201.92
School Board	581,009.98	490,596.97	478,790.53	11,806.44
General Administration	465,925.60	540,531.58	521,672.86	18,858.72
School Administration	3,240,632.42	3,394,358.71	3,358,050.31	36,308.40
Facilities Acquisition and Construction	135,890.13	141,707.31	88,829.80	52,877.51
Fiscal Services	453,824.93	478,437.35	457,799.78	20,637.57
Food Services		12,138.67	12,138.67	
Central Services	339,755.61	436,433.56	414,625.64	21,807.92
Pupil Transportation Services	3,578,520.97	3,574,771.70	3,543,083.69	31,688.01
Operation of Plant	5,455,737.36	5,745,271.24	5,693,529.75	51,741.49
Maintenance of Plant	1,583,215.33	1,505,054.66	1,490,647.65	14,207.01
Administrative Technology Services	457,536.66	735,474.71	688,883.78	46,590.93
Community Services		333,558.66	325,393.52	8,165.14
Fixed Capital Outlay:				
Facilities Acquisition and Construction		28,330.00	28,330.00	
Other Capital Outlay		84,905.68	84,905.68	
Total Expenditures	41,944,107.42	44,248,908.46	43,427,504.90	821,403.56
Deficiency of Revenues Over Expenditures	(3,091,840.42)	(3,503,249.92)	(2,138,166.46)	1,365,083.46
Other Financing Sources				
Transfers In	900,000.00	1,312,677.66	1,312,677.66	
Proceeds from Sale of Capital Assets			33,235.10	33,235.10
Insurance Loss Recoveries			341.14	341.14
Total Other Financing Sources	900,000.00	1,312,677.66	1,346,253.90	33,576.24
Net Change in Fund Balances	(2,191,840.42)	(2,190,572.26)	(791,912.56)	1,398,659.70
Fund Balances, Beginning	3,844,850.42	3,844,850.42	3,559,624.67	(285,225.75)
Fund Balances, Ending	\$ 1,653,010.00	\$ 1,654,278.16	\$ 2,767,712.11	\$ 1,113,433.95

Original Budget	Special Revenue - Other Fund			Original Budget	Special Revenue - Federal Economic Stimulus Fund		
	Final Budget	Actual	Variance with Final Budget - Positive (Negative)		Final Budget	Actual	Variance with Final Budget - Positive (Negative)
\$ 818,517.33 7,403,873.62	\$ 2,804,539.49 10,648,709.63	\$ 2,102,967.66 9,425,740.18	\$ (701,571.83) (1,222,969.45)	\$ 3,450,535.00	\$ 3,561,944.80	\$ 2,521,597.24	\$ (1,040,347.56)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
8,222,390.95	13,453,249.12	11,528,707.84	(1,924,541.28)	3,450,535.00	3,561,944.80	2,521,597.24	(1,040,347.56)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3,242,567.97	5,347,941.44	4,899,297.31	448,644.13	1,882,567.99	1,696,550.05	1,114,942.96	581,607.09
442,407.73	1,348,932.48	1,181,660.39	167,272.09	255,049.63	159,256.65	102,334.76	56,921.89
222,357.15	284,909.13	219,269.64	65,639.49	66,033.59	121,493.39	22,015.58	99,477.81
803,249.25	1,519,481.57	1,280,134.59	239,346.98	2,606.21	195,921.13	195,921.13	
2,084,382.19	2,008,905.78	1,775,650.80	233,254.98	700,617.76	580,870.58	489,110.87	91,759.71
141,004.29	932,818.33	932,818.33		185,437.83	269,287.56	253,398.91	15,888.65
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
535,298.24	569,825.71	267,751.49	302,074.22	53,842.66	60,143.04	54,580.00	5,563.04
76,763.28	55,425.30	55,425.30		35,718.98	53,227.87	32,581.82	20,646.05
	21,448.73	17,355.64	4,093.09	36,573.95	32,208.95		32,208.95
	2,984.75	2,984.75					
86,000.40	123,286.11	107,106.06	16,180.05	62,361.30	61,869.58	61,869.58	
418,489.35	580,319.66	313,363.11	266,956.55	161,799.55	256,417.68	128,068.86	128,348.82
55,165.59	156,948.75	78,415.35	78,533.40				
935.12	11,857.12	7,097.99	4,759.13				
87,500.00	87,500.00	651.55	86,848.45	7,925.55	7,925.55		7,925.55
26,270.39	57,888.76	46,950.04	10,938.72				
	41,616.94	41,616.94			6,516.00	6,516.00	
	301,158.56	301,158.56			60,256.77	60,256.77	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
8,222,390.95	13,453,249.12	11,528,707.84	1,924,541.28	3,450,535.00	3,561,944.80	2,521,597.24	1,040,347.56
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		4,429.02	4,429.02				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 0.00	\$ 0.00	\$ 4,429.02	\$ 4,429.02	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF FUNDING PROGRESS -
OTHER POSTEMPLOYMENT BENEFITS PLAN**

Actuarial Valuation Date (2)	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) - (1), (2) (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll [(B-A)/C]
October 1, 2007	\$ 0	\$ 29,070,050	\$ 29,070,050	0.0%	\$ 27,912,948	104.1%
October 1, 2010	0	6,652,347	6,652,347	0.0%	22,076,006	30.1%

Note: (1) The District did not obtain an actuarial valuation to support the other postemployment benefits liability at June 30, 2013.

(2) The District's OPEB valuation at October 1, 2010, used the entry age normal cost actuarial method to estimate the actuarial accrued liability as of June 30, 2013.

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2013**

I. BUDGETARY BASIS OF ACCOUNTING

The Board follows procedures established by State statutes and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

II. SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS

The October 1, 2010, unfunded actuarial accrued liability of \$6,652,347 was significantly lower than the October 1, 2007, liability of \$29,070,050. This decrease was primarily due to a change in approach that excluded retirees age 65 and older from the covered population, which also affected several actuarial assumptions.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect:				
Florida Department of Agriculture and Consumer Services:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	321	\$ 849,291.16	\$
National School Lunch Program	10.555 (2)(A)	300, 350	2,468,873.38	
Summer Food Service Program for Children	10.559	323	269,145.00	
Total Child Nutrition Cluster			3,587,309.54	
Fresh Fruit and Vegetable Program	10.582	330, 331	122,274.38	
Total United States Department of Agriculture			3,709,583.92	
United States Department of Labor:				
Indirect:				
Tallahassee Community College:				
National Farmworker Jobs Program	17.264	None	269.25	
United States Department of Energy:				
Indirect:				
University of Central Florida:				
ARRA - State Energy Program	81.041 (2)(B)	None	121,507.17	
United States Department of Education:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027 (4)	262, 263	1,677,066.86	19,978.61
Special Education - Preschool Grants	84.173	266, 267	131,939.30	
Liberty County District School Board:				
Special Education - Grants to States	84.027 (4)	None	1,500.00	
University of South Florida:				
Special Education - Grants to States	84.027 (4)	None	1,500.00	
Total Special Education Cluster			1,812,006.16	19,978.61
TRIO Cluster:				
Florida Agricultural and Mechanical University:				
TRIO - Talent Search	84.044 (5)	None	3,597.50	
Florida State University:				
TRIO - Upward Bound	84.047	None	29,612.25	
Tallahassee Community College:				
TRIO - Talent Search	84.044 (5)	None	7,837.75	
Total TRIO Cluster			41,047.50	
School Improvement Grants Cluster:				
Florida Department of Education:				
School Improvement Grants	84.377	126	2,509,155.85	
ARRA - School Improvement Grants, Recovery Act	84.388	126	1,628,130.58	
Total School Improvement Grants Cluster			4,137,286.43	
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191	4,032.82	
Title I Grants to Local Educational Agencies	84.010	212, 222, 226	3,679,704.75	171,532.12
Career and Technical Education - Basic Grants to States	84.048	161	174,526.13	
Education for Homeless Children and Youth	84.196	127	52,250.00	
Twenty-First Century Community Learning Centers	84.287 (6)	244	627,228.12	
English Language Acquisition Grants	84.365	102	66,434.30	
Improving Teacher Quality State Grants	84.367	224	503,746.57	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395 (7)	RD211, RG611, RL111, RS 611	893,466.66	
Nova Southeastern University:				
Voluntary Public School Choice	84.361	None	1,202.24	
Tallahassee Community College:				
Twenty-First Century Community Learning Centers	84.287 (6)	None	89,726.00	
Washington County District School Board:				
Migrant Education - State Grant Program	84.011	None	56,341.00	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395 (7)	None	4,296.60	
Total United States Department of Education			12,143,295.28	191,510.73

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Health and Human Services:				
Direct:				
Head Start Cluster:				
Head Start	93.600 (3)	N/A	\$ 2,102,967.66	\$ _____
Corporation for National and Community Service:				
Indirect:				
Tallahassee Community College:				
AmeriCorps	94.006	None	363,130.98	_____
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps				
	None	N/A	136,452.36	_____
Total Expenditures of Federal Awards			\$ 18,577,206.62	\$ 191,510.73

- Notes: (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
- (2) Noncash Assistance:
- (A) National School Lunch Program - Includes \$229,303.57 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 - (B) ARRA - State Energy Program - Represents the Federally-paid portion of solar panels and related site preparation and installation costs.
- (3) Head Start. Expenditures include \$868,351.49 for grant number/program year 04CH0241/27 and \$1,234,616.17 for grant number/program year 404CH0241/28.
- (4) Special Education - Grants to States. Total CFDA No. 84.027 expenditures are \$1,680,066.86.
- (5) TRIO - Talent Search. Total CFDA No. 84.044 expenditures: \$11,435.25.
- (6) Twenty-First Century Community Learning Centers. Total CFDA No. 84.287 expenditures are \$716,954.12.
- (7) ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act. Total CFDA No. 84.395 expenditures are \$897,763.26.



DAVID W. MARTIN, CPA
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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 ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Report on the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Gadsden County District School Board as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 26, 2014, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the school internal funds and the discretely presented component unit, as described in our report on the Gadsden County District School Board's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by the discretely presented component unit auditors. The financial statements of the school internal funds were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a

timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, as described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** section of this report as Financial Statement Finding No. 1, that we consider to be a significant deficiency.

Compliance and Other Matters

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


We noted certain additional matters that are discussed in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** section of this report.

Management's response to the findings described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** section of this report is included in Exhibit A. We did not audit management's response and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of the **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS** is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA

Tallahassee, Florida

March 26, 2014



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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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 ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Report on Compliance for Each Major Federal Program

We have audited the Gadsden County District School Board's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the fiscal year ended June 30, 2013. The District's major Federal programs are identified in the **SUMMARY OF AUDITOR'S RESULTS** section of the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Basis for Qualified Opinion on Special Education Cluster

As described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** section of this report, the District did not comply with requirements regarding CFDA Nos. 84.027 and 84.173 Special Education Cluster Programs as described in Federal Awards Finding No. 1 for Matching, Level of Effort, Earmarking – Maintenance of Effort. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

Qualified Opinion on Special Education Cluster

In our opinion, except for the noncompliance described in the preceding paragraph, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Special Education Cluster Programs for the fiscal year ended June 30, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major Federal programs identified in the **SUMMARY OF AUDITOR'S RESULTS** section of the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** for the fiscal year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** section of this report as Federal Awards Finding No. 2. Our opinion on this major Federal program is not modified with respect to this matter.

Report on Internal Control Over Compliance

District management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of control deficiencies, in internal control over

compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiency in internal control over compliance described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** section of this report as Federal Awards Finding No. 1 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** section of this report as Federal Awards Finding No. 2 to be a significant deficiency.

Management's Response

Management's response to the findings identified in our audit is included in Exhibit A. Management's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA

Tallahassee, Florida

March 26, 2014

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs, except for the Special Education Cluster (CFDA Nos. 84.027 and 84.173), which was qualified.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	Yes
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Identification of major programs:	Name of Federal Program or Cluster:
CFDA Numbers:	Child Nutrition Cluster
10.553, 10.555, and 10.559	Special Education Cluster
84.027 and 84.173	Improving Teacher Quality State Grants
84.367	School Improvement Grants Cluster
84.377 and 84.388	ARRA - State Fiscal Stabilization Fund
84.395	(SFSF) – Race-to-the-Top Incentive Grants, Recovery Act

Dollar threshold used to distinguish between Type A and Type B programs:	\$557,316
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Auditee qualified as low-risk auditee?	No
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**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

FINANCIAL STATEMENT FINDING

SIGNIFICANT DEFICIENCY

Finding No. 1: Financial Reporting

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

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

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

ADDITIONAL MATTERS

Finding No. 2: Other Postemployment Benefits

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

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

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

Finding No. 3: Adult General Education Classes

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

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

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

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

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

Finding No. 4: Information Technology - Disaster Recovery Plan

Disaster recovery planning is an element of information technology (IT) controls established to manage the availability of critical data and IT resources in the event of a processing disruption. The primary objective of disaster recovery planning is to provide a plan for continuing critical operations in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel, critical applications, provide for backups of critical data sets, and a step-by-step plan for recovery. In addition, plan elements should be tested periodically to

disclose any areas not addressed and to facilitate effective business continuity in the event of an actual disruption of IT operations.

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

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

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

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

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

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

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

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

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Federal Awards Finding No. 1:
Federal Agency: United States Department of Education
Pass-Through Entity: Florida Department of Education
Program: Special Education Cluster (CFDA Nos. 84.027 and 84.173)
Finding Type: Material Noncompliance and Material Weakness
Questioned Costs: \$224,650

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

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

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

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

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

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

District Contact Person and Title: Sharon Thomas, Director, Exceptional Student Education

Federal Awards Finding No. 2:

Federal Agency: United States Department of Education

Pass-Through Entity: Florida Department of Education

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

Finding Type: Noncompliance and Significant Deficiency

Questioned Costs: \$10,278

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

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

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

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

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the District had taken corrective actions for findings included in our report No. 2013-167. The following table provides information on District recurring audit findings:

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

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

MANAGEMENT'S RESPONSE

Management's response is included as Exhibit A.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – FEDERAL AWARDS

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013**

Listed below is the District's summary of the status of prior audit findings on Federal programs:

Audit Report No. and Federal Awards Finding No.	Program/Area	Brief Description	Status	Comments
2011-163 (5)	Title I, Part A Cluster (CFDA Nos. 84.010 and 84.389) and Improving Teacher Quality (CFDA No. 84.367) - Special Tests and Provisions - Private School Participation	District procedures did not ensure that private schools were provided the opportunity to participate in the Federally-funded programs, resulting in \$31,043.91 of questioned costs in the Title I program.	Corrected.	The grantor reviewed the information provided, determined that corrective measures were taken to resolve the finding, and did not require repayment of questioned costs.
2012-149 (1) 2013-167 (2)	Child Nutrition Cluster (CFDA Nos. 10.553, 10.555, and 10.559) - Eligibility, Reporting, and Special Tests and Provisions	District procedures were insufficient to ensure that the meal status of students was accurately assessed and documented in accordance with Federal regulations for the Child Nutrition Cluster programs, resulting in \$1,483 and \$136,720 of questioned costs in the 2010-11 and 2011-12 fiscal years, respectively.	Corrected.	The grantor sustained the findings but did not require the repayment of questioned costs.
2012-149 (2)	Title I Grants to Local Educational Agencies (CFDA No. 84.010) - Eligibility	Title I schoolwide program resources were not properly allocated to two schools, resulting in \$168,708 of questioned costs.	Corrected.	The grantor reviewed the information provided, determined that corrective measures were taken to resolve the finding, and did not require repayment of questioned costs.
2012-149 (3)	Title I Grants to Local Educational Agencies (CFDA No. 84.010) - Allowable Costs/Cost Principles	District records did not document the necessity and reasonableness for holding a Title I program conference approximately 140 miles from the District office, resulting in \$27,680 of questioned costs.	Corrected.	The grantor reviewed the information provided, did not sustain the finding of questioned costs, and required no further action.
2012-149 (4) 2013-167 (1)	Child Nutrition Cluster (CFDA Nos. 10.553, 10.555, and 10.559) - Allowable Costs/Cost Principles and Procurement	District records did not always evidence review and reconciliation of school food service charges to bid and contract documents before payment for goods and services were made for the Child Nutrition programs, resulting in \$42,342 and \$45,129 of questioned costs in the 2010-11 and 2011-12, respectively.	Corrected.	The grantor sustained the findings but did not require the repayment of questioned costs.
2012-149 (5)	Special Education – Grants to States (CFDA No. 84.027) - Period of Availability	The District charged expenditures to the Special Education program for obligations that were not incurred within the grant period, resulting in \$26,891 of questioned costs.	Corrected.	The grantor reviewed the information provided, determined that corrective measures were taken to resolve the finding, and did not require repayment of questioned costs.

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) 627-9651
FAX: (850) 627-2760

February 26, 2014

David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

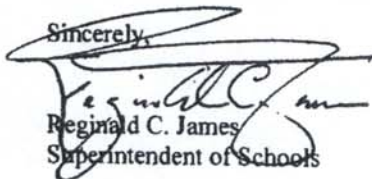
Dear Mr. Martin:

Enclosed please find our responses for the updated preliminary and tentative findings that were provided to us for review on February 18, 2014. We want to express our sincere gratitude to you and your staff for their thorough and comprehensive review of our district's financial, federal, and operational functions for the fiscal year ended June 30, 2013.

The results of the audit provided our staff with valuable input to increase the effectiveness and efficiency of our overall operations for the benefit of the citizens of our county as well as the state. Our staff is dedicated to working to achieve compliance in all the areas noted and we have implemented changes to resolve many of the issues and continue working on resolving others at this present time.

Again, thank you for your review. We look forward to your staff's return to see the implementation of our corrective action plans. If you need additional information or have any questions regarding our responses, please give me a call.

Sincerely,



Reginald C. James
Superintendent of Schools

RCJ:ksf

ALDREY D. LEWIS
DISTRICT NO. 1
HAVANA, FL 32333
MIDDWAY, FL 32343

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

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

CHARLIE D. FROST
DISTRICT NO. 4
GRETNA, FL 32332
QUINCY, FL 32351

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

BOARD MEETS FOURTH TUESDAY OF EACH MONTH
EQUAL OPPORTUNITY EMPLOYER

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

GADSDEN COUNTY DISTRICT SCHOOL BOARD
MANAGEMENT RESPONSE

SIGNIFICANT DEFICIENCY

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

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

District Response:

We concur with the audit finding regarding the E-Rate revenue received. When preparing the annual financial report, we will closely review and scrutinize the end of the year transactions that occur within the 60-day policy period to ensure that revenues received in the subsequent period, which belong to the fiscal year ending on June 30, are properly reported in the accounting period.

ADDITIONAL MATTERS

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

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

District Response:

We concur with the audit finding and implemented the following correction actions. We have contacted the actuary and the PAEC consortium to determine the actions the District needs to perform to actively update the District's information for the actuary report. The actuary has provided the District a list of the information needed and the District has obtained that information and provided it back to the actuary and the PAEC consortium. We will obtain the biennial actuarial valuations and the updated annual information, as needed for the actuary update in between the biennially issued actuary report, in order to issue our annual financial statements in accordance with GAAP.

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

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

District Response:

We concur with the audit finding and implemented the following corrective actions. The District will strengthen its controls and work diligently to ensure the accuracy of data reporting. New and experienced data personnel are now in place to ensure data accuracy and make any necessary adjustments. Regular attendance at District and State data meetings will take place.

Withdrawal of Adult General Education (AGE) students occurs upon the sixth consecutive absence for adult general education classes or the sixth absence for career and technical classes (only the AGE students dual enrolled in CTE classes) or at any other time the AGE student officially withdraws. The withdrawal is indicated with a "W" on the specified absence. When determined that the student will not attend class at all, official withdrawal is indicated with a "W". Withdrawals must be immediately submitted to the registrar so

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

GADSDEN COUNTY DISTRICT SCHOOL BOARD
MANAGEMENT RESPONSE

that the Skyward student record can be updated. The effective withdrawal day in Skyward will be after the last day of attendance in class.

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

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

District Response:

We concur that the District did not have a formal written disaster recovery plan as of June 30, 2013, and has taken the following corrective actions. The District has a written, comprehensive disaster recovery plan currently in draft form. The final draft is due to be completed by April 15, 2014, and will be presented to the Board for approval at the April 22, 2014, Regular School Board meeting.

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

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

District Response:

We concur with the audit finding and implemented the following corrective actions. On March 3, 2014, the District's IT department performed a test of their network configuration changes to implement a change control report of network access activity. Once the test results were determined to be valid, the District's IT department immediately put the change control monitoring reporting system into production. The IT department has assigned the network coordinator the responsibility of daily review and monitoring of the data from the automated change control report and documenting that process. Any instances of unauthorized attempted access will be immediately addressed and resolved. The IT department has developed a written change control procedure to document the implemented process.

FEDERAL AWARDS FINDINGS

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

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

District Response:

We concur that the District needs to strengthen their procedure to monitor compliance with the Special Education Cluster programs Maintenance of Effort (MOE) as required by law.

The District staff is in the process of forming a task force to review the applicable laws as well as the District's records to determine the following:

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

GADSDEN COUNTY DISTRICT SCHOOL BOARD
MANAGEMENT RESPONSE

- Whether the District will ask the Florida Department of Education (FDOE) to seek a waiver or some relief on the payback based on exceptional or uncontrollable circumstances such as the unforeseen declines in financial resources which our county, as well as the State, have experienced during the economic decline and the slow recovery period that is being experienced in rural counties such as Gadsden county.
- A comprehensive review of the District's records regarding Maintenance of Effort to determine whether all of the various factors that can be used in determining the District's MOE for the 2012-13 fiscal period, as allowed by 34 CFR 300.163, are inclusive of any financial support for special education and related services provided by any state agency to the District. This could include:
 - payments by Vocational Rehabilitation to fund job coaching services to special education students pursuant to IEPs;
 - Department of Health psychological counseling costs and mental health services to ESE children according to their IEPs;
 - a determination of whether funds were provided from the Florida State Hospital and Tallahassee Health services for our ESE children;
 - review of whether the District received any grants funds or in kind services from FSU, FAMU, and TCC that were used for our ESE students;
 - a determination of whether ESE services received any workforce education money for services not funded by Federal ESE programs;
 - a determination of whether any in-kind services were procured under partnerships with the health agencies on our campuses that provided services to our ESE children; and
 - a review of the Education Job Fund portion that can be treated as State dollars for the purposes of MOE, etc.
- Work with FDOE on their recalculation and remedies regarding the District's 2012-13 fiscal year MOE. Obtain input regarding the various methodologies used as provided by the FDOE's *Multiple Ways of Calculating MOE* methods presented by FDOE to the Florida School Finance Officer's Association meeting on November 9, 2011 and other pertinent data to assist the District with their future monitoring of the MOE.
- Enhance the future budgetary processes to ensure that MOE requirements are met.
- Consideration on the effect to the MOE as it pertains to 34 CFR 300.204 exceptions for MOE from reductions to expenditures from the preceding year which may have been caused from:
 - voluntary departures by retirement;
 - departures for just cause of ESE or related services personnel, such as the reductions in ESE paraprofessionals, behavior specialists and social workers, ESE teachers, and
 - a review to determine whether the District had terminated costly expenditures for long-term purchases for equipment or maintenance projects; etc.
- Consideration on the effect on the MOE as it pertains to 34 CFR 300-705 subgrants to determine whether the State awarded at least the amount that would have received under section 611 of the Act for the fiscal year 1999, if the State distributed 75 percent of its grant that year or whether it was lower. The effect of LEAs geographic boundaries or administrative responsibility for providing services to ESE children and the base allocation's redistribution among the ESE students in Leon County whose primary residence is in Gadsden County.

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

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

GADSDEN COUNTY DISTRICT SCHOOL BOARD
MANAGEMENT RESPONSE

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

District Response:

We concur with the audit finding and implemented the following corrective actions. We enhanced our procedures to ensure that we perform adequate due diligence during the grant close out phase to make sure that we properly stop the payroll charges and make other applicable adjustments when liquidating encumbrances and reviewing the grant expenditures prior to filing the final report. We have corrected the payroll charges listed in this finding's questioned cost and await the Letter of Determination regarding the remaining questioned cost portion for the repayment of the unencumbered June 30, 2013 expense that was paid during the close out period.

Florida Department of Education
Office of Funding and Financial Reporting
2012-2013 IDEA MOE Calculation (Includes Charters)
General and SFSF Expenditures and Revenue
Date: March 13, 2014

2012-2013 MOE Met / Not Met Summary Includes Charter Data
--

District	Initial Analysis	Remedy 1	Remedy 2	Remedy 6	Met or Not Met
20 GADSDEN	MET				MET

Florida Department of Education
 Office of Funding and Financial Reporting
 2012-2013 IDEA MOE Calculation (Includes Charters)
 General and SFSF Expenditures and Revenue
 Date: March 13, 2014

Original Methodology - Analysis (Includes Charters)									
District	2012-2013 Original Allowable Expenditures	2011-2012 Original Allowable Expenditures	GY Original Allowable Expenditures as a Percentage of PY Original Allowable Expenditures	Met/Not Met	2012-2013 Original Allowable Expenditures Per CWD FTE	2011-2012 Original Allowable Expenditures Per CWD FTE	CY Original Allowable Expenditures Per CWD as a Percentage of PY Original Allowable Expenditures Per CWD	Met/Not Met	Initial Met/Not Met
	Col. 6 from Remedy 6	PY	Col. 1 / Col. 2	Not Met = Col. 3 < 100%	Col. 10 from Remedy 6 Calculation	PY	Col. 5 / Col. 6	Not Met = Col. 7 < 100%	Not Met = If both Col. 4 and Col. 8 are Not Met
	1	2	3	4	5	6	7	8	9
20 GADSDEN	6,600,522	6,548,836	100.79%	MET	8,716	8,870	98.26%	NOT MET	MET

District	Original Methodology Data				Remedy 1															
	2011-2012 Original Allowable Expenditures	2012-2013 Original Allowable Expenditures	2012-2013 CWD FTE	2012-2013 CWD FTE	2011-2012 Funding Allocations	2012-2013 Funding Allocations	50% of Increase	Eligible to use Remedy 1	2012-2013 Funds Set Aside for CEIS	Limit on Remedy 1	Increased Amount Added to CY	2011-2012 Original Allowable Expenditures	2012-2013 Adjusted Allowable Expenditures	CY Adjusted Allowable Expenditures as a Percentage of FY Original Allowable Expenditures	Met/ Not Met	2011-2012 Original Allowable Expenditures Per CWD FTE	2012-2013 Adjusted Allowable Expenditures Per CWD FTE	CY Adjusted Allowable Expenditures Per CWD as a Percentage of FY Original Allowable Expenditures Per CWD	Met/ Not Met	Combined Met/ Not Met
	From IDEA MOE Calc. of Allowable Expenditures	From IDEA MOE Calc. of Allowable Expenditures	Obtained from Database of Funding (includes charters)	Obtained from Database of Funding (includes charters)	Obtained from BEES	Obtained from BEES	Col. 6 - Col. 5 if increase. Zero if decrease	Obtained from BEES	Obtained from BEES	Obtained from BEES	If no limit on Remedy 1 is identified then you must use Col. 7. If both Col. 10 and Col. 7 have amounts, use the lesser of the two. If both blank, then no reduction.	Col. 1	Col. 2 + Col. 11	Col. 12 / Col. 13	If Col. 14 is less than 100%, then "NOT MET"	Col. 12 / Col. 3	Col. 13 / Col. 4	Col. 17 / Col. 16	If Col. 18 is less than 100%, then "NOT MET"	If either Col. 15 or Col. 19 is "MET", then Considered "MET"
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
20 GADSDEN	6,548,936	6,600,622	738.34	757.31	1,671,659	1,633,243	-	Y	-	-	-	6,548,936	6,600,622	100.79%	MET	8,876	8,716	98.2%	NOT MET	MET

Remedy 2													
District	2011-2012 SWD Count	2012-2013 SWD Count	Percentage Change in Student Count	Reduction Amount Applied to PY	2011-2012 Adjusted Expenditures	2012-2013 Adjusted Allowable Expenditures	CY Adjusted Allowable Expenditures as a Percentage of PY Adjusted Allowable Expenditures	Met/ Not Met	2011-2012 Adjusted Allowable Expenditures Per CWD FTE	2012-2013 Adjusted Allowable Expenditures Per CWD FTE	CY Adjusted Allowable Expenditures Per CWD as a Percentage of PY Adjusted Allowable Expenditures Per CWD	Met/ Not Met	Combined Met/ Not Met
	Obtained from BEES	Obtained from BEES	(Col. 22 - Col. 21) / Col. 21	If Col. 23 is greater than 0% then 0. If Col. 23 is less than 0% then Col. 23 x	Col. 12 + Col. 24	Col. 2 + Col. 11	Col. 26 / Col. 25	If Col. 27 is less than 100%, then "NOT MET"	Col. 25 / Col. 3	Col. 26 / Col. 4	Col. 30 / Col. 29	If Col. 31 is less than 100%, then "NOT MET"	If either Col. 28 or Col. 32 is "MET", then Considered "MET"
	21	22	23	24	25	26	27	28	29	30	31	32	33
20 GADSDEN	719	724	1.26%	-	6,548,636	6,800,522	100.00%	MET	8,870	8,716	98.20%	NOT MET	MET

DISTRICT	GF & SFSF Total ESE Expenditures	GF & SFSF Less Gifted	Adjusted Expenditures For IDEA	GF & SFSF 3100 Federal Direct	GF & SFSF 3200 (Less 3210) Federal Through State	2012-2013 Original Allowable Expenditures	Remedy 6		2012-2013 CWD FTE	2012-2013 Original Allowable Expenditures Per CWD FTE	Remedy 6		Current Year Adjusted Allowable Expenditures as of Prior Year Total Allowable Expenditures	Met/Not Met	2011-2012 Adjusted Allowable Expenditures Per CWD FTE	Current Year Adjusted Cost per CWD as of Percentage of Adjusted Cost per CWD	Met/Not Met	Remedy 6
							Local Effort Revenue %	2012-2013 Adjusted Allowable Expenditures			2011-2012 Adjusted Allowable Expenditures	Total Met / Not Met						
	Database	Revised Gifted Calculation	Col. 1 - Col. 2	AFR	AFR	Col. 3 - Col. 4 - Col. 5	AFR Calculation	Col. 6 & Col. 7	Leo Davis	Col. 8 / Col. 9	Col. 8 / Col. 9	PY Calculation	Col. 8 / Col. 12	If Col. 13 is less than 100%, then "NOT MET"	PY Calculation	Col. 11 / Col. 15	If Col. 16 is less than 100%, then "NOT MET"	Whether Col. 14 or Col. 17 is "MET" then considered "MET"
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
20 GADSDEN	6,526,761	777,200	7,781,581	136,452	1,014,607	6,600,522	22.83%	1,784,321	757.31	8,716	2,356	1,455,267	98.07%	NOT MET	2011	95.62%	NOT MET	NOT MET

label:property-furniture-and-equipment

Mail

Remove label



More

COMPOSE

End of Year Inventory Reports

property furniture and equipment x

Inbox (4)

Starred

Important

Sent Mail

Drafts (24)

13 14 Cancelled PO

13 14 Grant Misc

1099 Notices

2012 13 Fiscal Re...

2013 14 AFR

2013 14 FFFP



Search people...

- Deborah Minnis
- Diana Engling
- LESLEE WALKER
- Melanie Davis
- Melanie King
- Paula Milton
- Reginald James
- Rosalyn Smith
- Rose Raynak
- Shirley Alday



Bruce James

Apr 10 (5 days ago) ☆

to Debra, Delshuana, Erica, Hilda, Ida, Juanita, Lisa, Maurice, N

The reports were put in the mail today at 11:00 a.m. to the attention of the person that I have listed as the contact for inventory. If you have any concerns or questions, please advise.

Thanks,
Bruce



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THE SCHOOL BOARD OF GADSDEN COUNTY



Office of the Comptroller

**CERTIFICATION FORM
FOR CONDUCTING PHYSICAL INVENTORY**

In accordance with Florida Statutes Chapter 274, and Gadsden County School District Policy Chapter 7.00, I hereby certify that a physical inventory check was conducted and completed on all equipment at this location.

The name of the person(s) conducting the inventory and principal, director and/or coordinator signature MUST be completed.

Print Name: Inventory Contact

Signature:

Date

I hereby certify that the status, condition of all capitalized and controlled property inventoried is true and accurate.

Print Name: Principal, Director or Coordinator

Signature:

Date

DUE DATE: May 31, 2013

COMMENTS:

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: **April 22, 2014**

TITLE OF AGENDA ITEMS: **Budget Amendment Number Ten**

DIVISION: **Finance Department**

PURPOSE AND SUMMARY OF ITEMS:

Board approval is requested for this budget amendment that establishes budget Head Start and roll forward increases/decreases for Title III, IDEA, and IDEA Pre-K. This budget amendment also moves funds by function and object as allowable under FDOE Green Book to reflect expenditures.

FUND SOURCE: **420 (Federal) Fund**

AMOUNT: **\$ 2,008,798.00**

PREPARED BY: **Kim Ferree**

POSITION: **Assistant Superintendent for Business Services**

**Gadsden County School Board
Estimated Revenue
Budget Amendment Ten**

FUND 420			
REVENUE OBJECT	BEGINNING ESTIMATED REVENUE 4/2/2014	BUDGET AMENDMENT NUMBER TEN	ENDING ESTIMATED REVENUE 4/14/2014
199	\$ 701,571.83	\$ 1,874,486.21	\$ 2,576,058.04
201	\$ 169,518.40	\$ -	\$ 169,518.40
225	\$ 499,328.34	\$ -	\$ 499,328.34
226	\$ 50,468.99	\$ -	\$ 50,468.99
230	\$ 1,879,333.48	\$ 126,750.96	\$ 2,006,084.44
240	\$ 5,415,871.63	\$ -	\$ 5,415,871.63
251	\$ -	\$ -	\$ -
270	\$ -	\$ -	\$ -
290	\$ 710,349.82	\$ 7,560.83	\$ 717,910.65
299	\$ -	\$ -	\$ -
TOTALS	\$ 9,426,442.49	\$ 2,008,798.00	\$ 11,435,240.49

**Gadsden County School Board
420 (Federal) Fund Appropriations
Ten**

420 FUND		BUDGET		
FUNCTION/ OBJECT	BUDGET BALANCE 4/2/2014	AMENDMENT NUMBER TEN	BUDGET BALANCE 4/14/2014	
5100	100	\$ 537,119.11	\$ (1,757.73)	\$ 535,361.38
	200	\$ 101,105.33	\$ 2,454.91	\$ 103,560.24
	300	\$ 457,202.32	\$ (367.78)	\$ 456,834.54
	500	\$ 695,770.69	\$ 6,909.99	\$ 702,680.68
	600	\$ 7,265.00	\$ 714.37	\$ 7,979.37
	700	\$ 1,050.00	\$ 1,011.00	\$ 2,061.00
	FUNCTOTAL	\$ 1,799,512.45	\$ 8,964.76	\$ 1,808,477.21
5200	100	\$ 605,965.65	\$ 22,337.90	\$ 628,303.55
	200	\$ 172,796.42	\$ (4,665.73)	\$ 168,130.69
	300	\$ 258,506.83	\$ 36,100.00	\$ 294,606.83
	500	\$ 14,138.66	\$ -	\$ 14,138.66
	600	\$ 19,875.00	\$ 34,477.33	\$ 54,352.33
	700	\$ 1,000.00	\$ 1,500.00	\$ 2,500.00
	FUNCTOTAL	\$ 1,072,282.56	\$ 89,749.50	\$ 1,162,032.06
5300	100	\$ -	\$ -	\$ -
	200	\$ -	\$ -	\$ -
	300	\$ 11,837.02	\$ 9,412.70	\$ 21,249.72
	500	\$ 20,542.08	\$ (1,177.70)	\$ 19,364.38
	600	\$ 32,213.34	\$ (7,311.00)	\$ 24,902.34
	700	\$ 15,785.49	\$ (2,000.00)	\$ 13,785.49
	FUNCTOTAL	\$ 80,377.93	\$ (1,076.00)	\$ 79,301.93
5400	100	\$ -	\$ -	\$ -
	200	\$ -	\$ -	\$ -
	300	\$ -	\$ -	\$ -
	500	\$ -	\$ -	\$ -
	600	\$ -	\$ -	\$ -
	700	\$ -	\$ -	\$ -
	FUNCTOTAL	\$ -	\$ -	\$ -
5500	100	\$ 479,544.69	\$ 716,182.45	\$ 1,195,727.14
	200	\$ 139,022.51	\$ 190,631.69	\$ 329,654.20
	300	\$ 6,024.43	\$ 47,136.10	\$ 53,160.53
	500	\$ 78,584.84	\$ 47,261.40	\$ 125,846.24
	600	\$ 4,908.02	\$ 300.00	\$ 5,208.02
	700	\$ -	\$ -	\$ -
	FUNCTOTAL	\$ 708,084.49	\$ 1,001,511.64	\$ 1,709,596.13

**Gadsden County School Board
420 (Federal) Fund Appropriations
Ten**

5900	100	\$	181,931.68	\$	(4,161.90)	\$	177,769.78
	200	\$	38,648.18	\$	-	\$	38,648.18
	300	\$	46,863.70	\$	4,161.90	\$	51,025.60
	400	\$	142.42	\$	-	\$	142.42
	500	\$	22,726.76	\$	-	\$	22,726.76
	600	\$	2,000.00	\$	-	\$	2,000.00
FUNCTOTAL		\$	292,312.74	\$	0.00	\$	292,312.74
6100	100	\$	508,341.58	\$	206,490.45	\$	714,832.03
	200	\$	119,880.39	\$	50,923.91	\$	170,804.30
	300	\$	83,782.00	\$	73,299.11	\$	157,081.11
	500	\$	79,018.95	\$	16,566.88	\$	95,585.83
	600	\$	6,424.69	\$	-	\$	6,424.69
	700	\$	3,635.15	\$	110.00	\$	3,745.15
	900	\$	-	\$	-	\$	-
FUNCTOTAL		\$	801,082.76	\$	347,390.35	\$	1,148,473.11
6200	100	\$	2,000.00	\$	-	\$	2,000.00
	200	\$	-	\$	-	\$	-
	300	\$	33,900.00	\$	5,525.00	\$	39,425.00
	500	\$	-	\$	-	\$	-
	600	\$	15,125.00	\$	-	\$	15,125.00
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	51,025.00	\$	5,525.00	\$	56,550.00
6300	100	\$	805,875.36	\$	169,344.66	\$	975,220.02
	200	\$	198,647.36	\$	46,621.76	\$	245,269.12
	300	\$	338,066.76	\$	4,924.63	\$	342,991.39
	400	\$	-	\$	-	\$	-
	500	\$	110,035.70	\$	(9,427.74)	\$	100,607.96
	600	\$	25,000.01	\$	2,000.00	\$	27,000.01
	700	\$	21,053.50	\$	1,618.89	\$	22,672.39
FUNCTOTAL		\$	1,498,678.69	\$	215,082.20	\$	1,713,760.89
6400	100	\$	1,193,086.62	\$	26,386.57	\$	1,219,473.19
	200	\$	323,644.71	\$	(1,649.34)	\$	321,995.37
	300	\$	333,736.86	\$	17,152.02	\$	350,888.88
	400	\$	-	\$	-	\$	-
	500	\$	56,066.10	\$	1,500.00	\$	57,566.10
	600	\$	-	\$	-	\$	-
	700	\$	2,523.37	\$	8,674.91	\$	11,198.28
FUNCTOTAL		\$	1,909,057.66	\$	52,064.16	\$	1,961,121.82

**Gadsden County School Board
420 (Federal) Fund Appropriations
Ten**

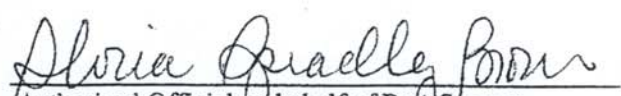

6500	100	\$	27,500.00	\$	-	\$	27,500.00
	200	\$	6,953.85	\$	-	\$	6,953.85
	300	\$	157,769.00	\$	(348.93)	\$	157,420.07
	500	\$	-	\$	405.00	\$	405.00
	600	\$	157,166.74	\$	(1,525.00)	\$	155,641.74
FUNCTOTAL		\$	349,389.59	\$	(1,468.93)	\$	347,920.66
7200	100	\$	4,195.78	\$	28,974.33	\$	33,170.11
	200	\$	15,352.86	\$	9,397.31	\$	24,750.17
	300	\$	1,239.62	\$	-	\$	1,239.62
	500	\$	-	\$	-	\$	-
	600	\$	-	\$	-	\$	-
	700	\$	265,904.03	\$	51,970.00	\$	317,874.03
FUNCTOTAL		\$	286,692.29	\$	90,341.64	\$	377,033.93
7300	100	\$	49,000.00	\$	19,000.00	\$	68,000.00
	200	\$	7,563.00	\$	2,500.00	\$	10,063.00
	600	\$	(1.00)	\$	-	\$	(1.00)
FUNCTOTAL		\$	56,562.00	\$	21,500.00	\$	78,062.00
7400	300	\$	-	\$	13,915.00	\$	13,915.00
	600	\$	15,706.68	\$	-	\$	15,706.68
FUNCTOTAL		\$	15,706.68	\$	13,915.00	\$	29,621.68
7600	100	\$	-	\$	1,586.00	\$	1,586.00
	200					\$	191.80
FUNCTOTAL		\$	-	\$	1,777.80	\$	1,777.80
7700	100	\$	117,584.66	\$	-	\$	117,584.66
	200	\$	41,953.07	\$	-	\$	41,953.07
	300	\$	20,000.00	\$	-	\$	20,000.00
	500	\$	879.00	\$	-	\$	879.00
	600	\$	-	\$	-	\$	-
	700	\$	5,500.00	\$	-	\$	5,500.00
FUNCTOTAL		\$	185,916.73	\$	-	\$	185,916.73
7800	100	\$	109,235.07	\$	20,027.12	\$	129,262.19
	200	\$	22,386.62	\$	11,883.44	\$	34,270.06
	300	\$	108,112.84	\$	-	\$	108,112.84
	400	\$	410.01	\$	-	\$	410.01
	500	\$	69.23	\$	962.77	\$	1,032.00
	600	\$	-	\$	-	\$	-
FUNCTOTAL		\$	240,213.77	\$	32,873.33	\$	273,087.10

**Gadsden County School Board
420 (Federal) Fund Appropriations
Ten**

7900	100	\$	7,745.01	\$	302.16	\$	8,047.17
	200	\$	1,288.60	\$	(38.57)	\$	1,250.03
	300	\$	40,308.99	\$	72,146.14	\$	112,455.13
	400	\$	6,245.90	\$	8,394.41	\$	14,640.31
	500	\$	11,570.42	\$	2,000.00	\$	13,570.42
	600	\$	6,076.56	\$	-	\$	6,076.56
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	73,235.48	\$	82,804.14	\$	156,039.62
8100	100	\$	-	\$	262.59	\$	262.59
	200	\$	-	\$	38.57	\$	38.57
	300	\$	4,072.00	\$	-	\$	4,072.00
	500	\$	-	\$	2,000.00	\$	2,000.00
	600	\$	1,092.02	\$	-	\$	1,092.02
FUNCTOTAL		\$	5,164.02	\$	2,301.16	\$	7,465.18
8200	100	\$	-	\$	-	\$	-
	200	\$	-	\$	-	\$	-
	500	\$	-	\$	-	\$	-
	600	\$	-	\$	-	\$	-
FUNCTOTAL		\$	-	\$	-	\$	-
9100	100	\$	348.72	\$	34,858.89	\$	35,207.61
	200	\$	798.93	\$	-	\$	11,482.29
	300	\$	-	\$	-	\$	-
	400	\$	-	\$	-	\$	-
	500	\$	-	\$	-	\$	-
FUNCTOTAL		\$	1,147.65	\$	45,542.25	\$	46,689.90
GRANDTOTAL		\$	9,426,442.49	\$	2,008,798.00	\$	11,435,240.49

**Florida Department of Education
Project Award Notification**

4216141

1 PROJECT RECIPIENT Gadsden County School District	2 PROJECT NUMBER 200-1614A-4CS01
3 PROJECT/PROGRAM TITLE Carl D. Perkins Career Technical Education, Secondary Section 131 <p align="center">TAPS 14B004</p>	4 AUTHORITY 84.048A Carl Perkins - Voc. ED Basic
5 AMENDMENT INFORMATION Amendment Number: 2 Type of Amendment: Budget: Changes Effective Date: 03/07/2014	6 PROJECT PERIODS Budget Period: 07/01/2013 - 06/30/2014 Program Period: 07/01/2013 - 06/30/2014
7 AUTHORIZED FUNDING Current Approved Budget: \$ 91,851.00 Amendment Amount: Estimated Roll Forward: \$ Certified Roll Amount: Total Project Amount: \$ 91,851.00	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: <u>06/30/2014</u> Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2014</u> Last date for receipt of proposed budget and program amendments: <u>06/30/2014</u> Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: 	
10 DOE CONTACTS Program: Jakita Jones Phone: (850) 245 - 9044 Email: Jakita.Jones@fldoe.org Grants Management: Unit B (850) 245-0496	11 DOE FISCAL DATA DBS: 55 90 00 EO: F2 Object: 720035
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs. For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. Other: Only 25% of the "Current Approved Budget" in block 7 is authorized for obligating or expending during the first quarter period of July 1, 2013 through September 30, 2013. The balance of the allocation (75%) and any unexpended funds from the first quarter will be available October 1, 2013 through June 30, 2014. 	
13 APPROVED: <div style="display: flex; justify-content: space-between;"> <div data-bbox="162 1711 779 1858">  Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div data-bbox="876 1711 1169 1837"> <p align="center">3/25/14</p> Date of Signing </div> </div> <div style="text-align: right; margin-top: 20px;">  </div>	

A) Gadsden District/Agency Name B) 200-1614A-4CS01 Project Number / 14B004 TAPS Number

C) 2 Amendment Number

FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM

D) Total Project Amount Currently Approved \$ <u>91,851</u>	E) Total Project Amount resulting from this Budget Amendment \$ <u>91,851</u>
--	--

F) Line Item Description

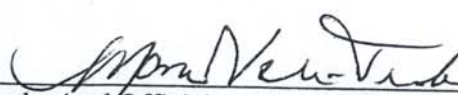

FUNCTION	OBJECT	ACCOUNT TITLE AND NARRATIVE	FTE	AMOUNT INCREASE	AMOUNT DECREASE
5300	330	Student travel – over-budgeted for amount needed for remainder of school year			2,500.00 ✓
	399 360	Software Rental – for industry certification and testing for CTE students		11,912.70 ✓	
	510	Supplies and materials for CTE programs (ink, toner, carpentry, barbering, nails, etc.)		2,000.00 ✓	
	520	Textbook allocation not needed for remainder of school term			3,177.70 ✓
	620	AV supplies not needed for remainder of school term.			1,023.00 ✓
	641	Furn, Fix, Equipment - amount not needed for remainder of school term – more than \$750			3,407.00 ✓
	642	Furn, Fix, Equipment - amount not needed for remainder of school term. Less than \$750			2,881.00 ✓
	730	Dues and Fees – allocated amount not needed			2,000.00 ✓
6400	730	Dues and Fees – CTE staff travel needs		500.00 ✓	
7800	161	Pupil Transportation Services – Bus Drivers for CTE field trips		450.00 ✓	
	210	Retirement for CTE bus drivers (field trips)		50.00 ✓	
	220	Social Security for CTE bus drivers (Field trips)		50.00 ✓	
	240	Worker's Compensation for CTE bus drivers (field trips)		26.00 ✓	
				14,988.70	14,988.70

Total Total



**Florida Department of Education
Project Award Notification**

4226740

1 PROJECT RECIPIENT Gadsden County School District	2 PROJECT NUMBER 200-2674A-4CP01
3 PROJECT/PROGRAM TITLE IDEA Part B Entitlement TAPS 14C002	4 AUTHORITY 84.173A IDEA Part B - Preschool
5 AMENDMENT INFORMATION Amendment Number: 1 Type of Amendment: Roll Forward Decrease Effective Date: 11/19/2013	6 PROJECT PERIODS Budget Period: 07/01/2013 - 06/30/2014 Program Period: 07/01/2013 - 06/30/2014
7 AUTHORIZED FUNDING Current Approved Budget: \$ 82,110.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: \$ 32,203.63 Total Project Amount: \$ 114,313.63	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> • Last date for incurring expenditures and issuing purchase orders: <u>06/30/2014</u> • Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2014</u> • Last date for receipt of proposed budget and program amendments: <u>06/30/2014</u> • Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: • Date(s) for program reports: 	
10 DOE CONTACTS BEES: Virginia Sasser Phone: (850) 245-0475 Email: Virginia.Sasser@fldoe.org Grants Management: Unit C (850) 245-0496	11 DOE FISCAL DATA DBS: 40 90 40 EO: 24 Object: 720035
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> • This project and any amendments are subject to the procedures outlined in the <i>Project Application and Amendment Procedures for Federal and State Programs</i> (Green Book) and the <i>General Assurances for Participation in Federal and State Programs</i>. • For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. • FY 2013 roll forward funds must be satisfied in full by the end of FY 2013. To ensure all roll funds have been expended, the total amount of expenditures reported on the DOE 399 must be equal to or exceed the Approved Accumulated 2013 Roll Forward amount authorized by the Comptroller. • IDEA does not restrict the amount of funds a recipient may roll forward at the end of the project. However, it is recommended that recipients roll no more than 20% of their allocation each year to ensure that roll forward funds are satisfied in the subsequent year for which funds must be used. <p>Terms and Special Conditions continued on page 2</p>	
13 APPROVED: <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="width: 45%;">  <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div style="width: 25%; text-align: center;"> <p style="font-size: 1.5em; margin: 0;">12/23/13</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> Date of Signing </div> <div style="width: 25%; text-align: right;">  </div> </div>	

FLORIDA DEPARTMENT OF EDUCATION




STATE BOARD OF EDUCATION

GARY CHARTRAND, *Chair*
JOHN R. PADGET, *Vice Chair*
Members
ADA G. ARMAS, M.D.
JOHN A. COLÓN
BARBARA S. FEINGOLD
KATHLEEN SHANAHAN

Pam Stewart
Commissioner of Education

November 19, 2013

TO: Ms. Kimberly S. Ferree
Gadsden County School Board

FROM: Matt Kirkland, Chief Comptroller 

SUBJECT: Individuals with Disabilities Education Act, Fiscal Year 2013 Roll Forward Funds

FOR YOUR INFORMATION, below are the 2013 certified roll forward funds for the Individuals with Disabilities Education Act, Part B Preschool.

Accumulated 2012 Roll Forward	82,193.93
IDEA 2013 Allocation	81,949.00
Adjustment	0.00
Total 2013 Funds Available	164,142.93
Less: Final 2013 Expenditures	131,939.30
Approved Accumulated 2013 Roll Forward	32,203.63
IDEA 2014 Allocation	82,110.00
Adjustment	0.00
Total Fiscal Year 2014 Funds Available	114,313.63

If the total FY 2014 funds available (above) are less than the project amount indicated in the project approval letter, no amendment is necessary; the project amount should be reduced to agree with the FY 2014 funds available. (The project amount cannot exceed the total FY 2014 funds available.) **If the total FY 2014 funds available are greater than the project amount and you wish to utilize those additional funds, a budget amendment must be requested to increase the project to the total FY 2014 funds available. Budget amendments are requested using form DOE150.** If the total FY 2014 funds available are equal to the project amount, the authority to encumber and/or expend the total project amount is now effective by receipt of this letter. If there are any questions regarding this roll forward, please contact Mireia Vidal at (850) 245-9217.

cc: Superintendent
cc: Virginia Sasser

MATT KIRKLAND
CHIEF COMPTROLLER, BUREAU OF THE COMPTROLLER

325 W. GAINES STREET • SUITE 914 • TALLAHASSEE, FLORIDA 32399-0400 • 850-245-0401 • FAX 850-245-9220
www.fldoe.org

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 PROJ- 4226740 IDEA PRE-K 2013-14

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-L,F,O TOT-2 SRC-D

PROCESSED- 04/07/14 PAGE- 1
 TIME- 09:58 FY- 14
 MONTH- APRIL PRD- 10

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
5200 EXCEPTIONAL						
120 CLASSROOM TEACHER-REGULAR PA	31,000.00	.00	17,399.25	12,879.15	.00	721.60 2DB 346.54
140 SUBSTITUTES	.00	.00	346.59	.00	.00	346.59- CR 346.54
150 INSTRUCTIONAL ASSIST-REGULAR	58,000.00	.00	11,510.08	5,754.98	.00	40,734.94 7DB 2,562.11
210 RETIREMENT	3,303.00	.00	2,009.17	1,295.07	.00	1.24- 0 CR 1.24
220 SOCIAL SECURITY	4,507.00	.00	2,087.57	1,425.52	.00	993.91 22
230 BOARD MEDICAL & DENTAL INS	.00	.00	3,008.23	1,514.21	.00	4,522.44- CR 4522.4
232 BOARD TERM LIFE INSURANCE	190.00	.00	96.96	59.02	.00	34.02 17
240 WORKERS COMPENSATION	.00	.00	147.02	95.03	.00	242.05- CR 242.05
390 OTHER PURCHASED SERVICES	.00	.00	3,000.00	.00	.00	6,000.00-
510 SUPPLIES	4,607.00	.00	548.74	.00	94.22	3,964.04 86
642 FURN, FIXT, EQUIP-LESS THAN \$7	2,500.00	.00	.00	.00	.00	2,500.00 100
643 COMPUTER EQUIP-MORE THAN \$75	10,000.00	.00	5,678.00	.00	.00	4,322.00 43
*	114,107.00	.00	45,831.61	23,022.98	3,094.22	42,158.19 36
5500 PRE-KINDERGARTEN						
122 TEACHER INSERVICE EARNINGS	.00	.00	303.49	.00	.00	303.49-
152 INSTRUCTIONAL ASST INSERVICE	.00	.00	73.61	.00	.00	73.61-
220 SOCIAL SECURITY	.00	.00	28.85	.00	.00	28.85-
240 WORKERS COMPENSATION	.00	.00	1.81	.00	.00	1.81-
*	.00	.00	407.76	.00	.00	407.76-
6100 PUPIL PERSONNEL SERVICE						
130 OTHER CERTIFIED REGULAR PAY	.00	.00	1,670.46	3,858.38	.00	5,528.84- CR 5528.84
136 OTHER CERTIFIED-HOURLY EMPLO	30,473.00	.00	.00	.00	.00	30,473.00 100 DO 11,133.34
210 RETIREMENT	2,300.00	.00	535.80	268.16	.00	1,496.04 65
220 SOCIAL SECURITY	2,500.00	.00	572.27	295.17	.00	1,632.56 65
230 BOARD MEDICAL & DENTAL INS	.00	.00	721.10	356.44	.00	1,077.54- CR 1077.54
232 BOARD TERM LIFE INSURANCE	200.00	.00	25.41	12.22	.00	162.37 81
240 WORKERS COMPENSATION	.00	.00	38.74	19.68	.00	58.42- CR 58.42
*	35,473.00	.00	3,563.78	4,810.05	.00	27,099.17 76
7200 GENERAL ADMINISTRATION						
791 FEDERAL INDIRECT COSTS	2,530.00	.00	1,423.30	.00	.00	1,106.70 43
*	2,530.00	.00	1,423.30	.00	.00	1,106.70 43
7800 PUPIL TRANSPORTATION SERVICES						
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	222.75	.00	.00	222.75-
210 RETIREMENT	.00	.00	15.48	.00	.00	15.48-
220 SOCIAL SECURITY	.00	.00	15.56	.00	.00	15.56-
240 WORKERS COMPENSATION	.00	.00	10.19	.00	.00	10.19-
330 TRAVEL	.00	.00	78.00	.00	.00	78.00-
390 OTHER PURCHASED SERVICES	.00	.00	24.75	.00	.00	24.75-
*	.00	.00	366.73	.00	.00	366.73-

1857/2
 Emer Leave

JB Thomas
 4/10/14

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 PROJ- 4226740 IDEA PRE-K 2013-14

TERMS - FINANCIAL INFORMATION SERIES
 BUDGET STATUS SUMMARY
 REQ-01 SEQ-L,F,O TOT-2 SRC-D

PROCESSED- 04/07/14 PAGE- 2
 TIME- 09:58 FY- 14
 MONTH- APRIL PRD- 10

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
7900 OPERATION OF PLANT						
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	2,223.73	.00	.00	2,223.73-
210 RETIREMENT	.00	.00	154.56	.00	.00	154.56-
220 SOCIAL SECURITY	.00	.00	160.31	.00	.00	160.31-
240 WORKERS COMPENSATION	.00	.00	98.63	.00	.00	98.63-
*	.00	.00	2,637.23	.00	.00	2,637.23-
**	152,110.00	.00	54,230.41	27,833.03	3,094.22	66,952.34 44

-37,796.37
114,313.63



Proj. 4210959

ADMINISTRATION FOR
CHILDREN & FAMILIES

Administration for
Children & Families
Region IV

61 Forsyth St., SW, Suite 4M60
Atlanta, GA 30303

Telephone: (404) 562-2800/2900
Fax: (404) 562-2981
www.acf.hhs.gov

**DISTRIBUTION
OF THE HEAD START/EARLY HEAD START
NOTICE OF AWARD**

**ENCLOSED PLEASE FIND THE FOLLOWING FOR THE
EXECUTIVE DIRECTOR OR SUPERINTENDENT:**

- ❖ **AN ORIGINAL FINANCIAL ASSISTANCE AWARD**
- ❖ **A BUDGET INFORMATION SHEET, AND**
- ❖ **OTHER CORRESPONDENCE (IF APPLICABLE).**

**PLEASE PROVIDE AND DISTRIBUTE COPIES OF THE
ENCLOSED CORRESPONDENCE TO THE FOLLOWING:**

- ❖ **CHAIRPERSON, BOARD OF DIRECTORS**
- ❖ **HEAD START/EARLY HEAD START DIRECTOR**
- ❖ **FISCAL OFFICER AND/OR BOOKKEEPER**
- ❖ **POLICY COUNCIL CHAIRPERSON**

**Department of Health and Human Services
Administration for Children and Families
Notice of Award (NOA)**

SAI NUMBER:

PMS DOCUMENT NUMBER:
04CH468701

1. AWARDING OFFICE: OA/OGM/Region IV	2. ASSISTANCE TYPE: Discretionary Grant	3. AWARD NO.: 04CH4687/01	4. AMEND. NO.:
--	---	-------------------------------------	-----------------------

5. TYPE OF AWARD: SERVICE	6. TYPE OF ACTION: New	7. AWARD AUTHORITY: 42 USC 9801 ET SEQ.
-------------------------------------	----------------------------------	---

8. BUDGET PERIOD: 12/01/2013 THRU 11/30/2014	9. PROJECT PERIOD: 12/01/2013 THRU 11/30/2018	10. CAT NO./CFDA: 93.600
--	---	------------------------------------

11. RECIPIENT ORGANIZATION: GADSDEN COUNTY SCHOOL DISTRICT 35 MARTIN LUTHER KING JR. BLVD QUINCY FL 32351 ISAAC SIMMONS, BOARD CHAIRPERSON	12. PROJECT / PROGRAM TITLE: 2013 5 year non-competitive award
---	--

13. COUNTY: GADSDEN	14. CONGR. DIST.:	15. PRINCIPAL INVESTIGATOR OR PROGRAM DIRECTOR: CAROLYN HARDEN , EXECUTIVE DIRECTOR
-------------------------------	--------------------------	---

16. APPROVED BUDGET:		17. AWARD COMPUTATION:	
Personnel.....	\$ 827,213	A. NON-FEDERAL SHARE.....	\$ 338,833 20.00 %
Fringe Benefits.....	\$ 235,106	B. FEDERAL SHARE.....	\$ 1,355,331 80.00 %
Travel.....	\$ 10,220	18. FEDERAL SHARE COMPUTATION:	
Equipment.....	\$ 0	A. TOTAL FEDERAL SHARE.....	\$ 1,355,331
Supplies.....	\$ 45,934	B. UNOBLIGATED BALANCE FEDERAL SHARE.....	\$
Contractual.....	\$ 91,351	C. FED. SHARE AWARDED THIS BUDGET PERIOD..	\$ 1,355,331
Facilities/Construction.....	\$ 0	19. AMOUNT AWARDED THIS ACTION:	
Other.....	\$ 104,576	\$ 1,355,331	
Direct Costs.....	\$ 1,314,400	20. FEDERAL \$ AWARDED THIS PROJECT PERIOD:	
Indirect Costs.....	\$ 40,931	\$ 1,355,331	
At % of \$		21. AUTHORIZED TREATMENT OF PROGRAM INCOME:	
In Kind Contributions.....	\$ 0	ADDITIONAL COSTS	
Total Approved Budget(**)..	\$ 1,355,331	22. APPLICANT EIN: 1-596000615-A1	23. PAYEE EIN: 1-596000615-A1
		24. OBJECT CLASS: 41.51	

25. FINANCIAL INFORMATION:					DUNS: 152811279	
ORGN	DOCUMENT NO.	APPROPRIATION	CAN NO.	NEW AMT.	UNOBLIG.	NONFED %
OGM	04CH468701	75-4-1536	2014 G044120	\$18,579		
OGM	04CH468701	75-4-1536	2014 G044122	\$1,336,752		

26. REMARKS: (Continued on separate sheets)

Client Population: 259.
Number of Delegates: 0.
Paid by DHHS Payment Management System (PMS), see attached for payment information.
This award is subject to the requirements of the HHS Grants Policy Statement (HHS GPS) that are applicable to you based on your recipient type and the purpose of this award.
This includes requirements in Parts I and II (available at <http://www.hhs.gov/asfr/ogapa/grantinformation/hhsgps107.pdf>) of the HHS GPS.
Although consistent with the HHS GPS, any applicable statutory or regulatory requirements, including 45 CFR Part 74 or 92, directly apply to this award apart from any coverage in the HHS GPS.

27. SIGNATURE - ACF GRANTS OFFICER Juan Gordon	DATE: 11/21/13	28. SIGNATURE(S) CERTIFYING FUND AVAILABILITY <i>[Signature]</i>	DATE: 11/21/13
29. SIGNATURE AND TITLE - PROGRAM OFFICIAL(S) Jeffrey L. Fredericks, Regional Program Manager			

**Department of Health and Human Services
Administration for Children and Families
Notice of Award (NOA)**

SAI NUMBER:

PMS DOCUMENT NUMBER:
04CH468701

1. AWARDING OFFICE: OA/OGM/Region IV		2. ASSISTANCE TYPE: Discretionary Grant	3. AWARD NO.: 04CH4687/01	4. AMEND. NO.
5. TYPE OF AWARD: SERVICE	6. TYPE OF ACTION: New		7. AWARD AUTHORITY: 42 USC 9801 ET SEQ.	
8. BUDGET PERIOD: 12/01/2013 THRU 11/30/2014		9. PROJECT PERIOD: 12/01/2013 THRU 11/30/2018		10. CAT NO./CFDA: 93.600
11. RECIPIENT ORGANIZATION: GADSDEN COUNTY SCHOOL DISTRICT				

26. REMARKS: (Continued from previous page)



This award is subject to requirements or limitations in any applicable Appropriations Act.
This award is subject to the requirements of Section 106 (g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104).
For the full text of the award term, go to <https://www.acf.hhs.gov/grants/discretionary-competitive-grants>.
This award is subject to the Federal Financial Accountability and Transparency ACT (FFATA or Transparency) of 2006 subaward and executive compensation reporting requirements.
For the full text of the award term, go to: <https://www.acf.hhs.gov/grants/discretionary-competitive-grants>.
This award is subject to requirements as set forth in 2 CFR 25.110 Central Contractor Registration (CCR) and DATA Universal Number System (DUNS).
For full text go to <https://www.acf.hhs.gov/grants/discretionary-competitive-grants>.
This award is subject to requirements as set forth in 2 CFR 25.110.
For full text go to http://www.acf.hhs.gov/grants/msg_sf425.html.
This grant is subject to the requirements as set forth in 45 CFR Part 87.
This grant is subject to the requirements set forth in 45 CFR part 74 (for non-profit organizations and educational institutions) or 45 CFR Part 92 (for state, local, and federally recognized tribal governments).
Initial expenditure of funds by the grantee constitutes acceptance of this award.
Future support is anticipated.
This award is subject to HHS regulations codified at 45 CFR 1301, 1302, 1303, 1304, 1305, 1306, 1307, 1308, 1309 and 1310.(**) Reflects only federal share of approved budget.
Under Section 638 of the Head Start Act, this grant action awards Gadsden county School Board a five-year project period of 12/01/2013-11/30/2018 for the operation of the Head Start program in the designated service area. Due to funding limitations under the continuing resolution for Fiscal Year (FY) 2014, this grant action awards partial funds under Common Accounting Numbers (CAN) G044120 and G044122 to provide Head Start services to 259 children for the initial 12/01/2013-11/30/2014 budget period of the five-year project period. The projected annual funding level in FY 2014 for Head Start operations is \$1,909,646, and the training and technical assistance allocation is \$26,542. The balance of the funds will be awarded when funds are available, subject to the final appropriation for the Head Start program for FY 2014.

Designated Head Start service area: Gadsden County
Approved program options: Center-based

This grant is subject to the requirements for contribution of the non-Federal share match and approval of key staff, the limitations on development and administrative costs and employee compensation, and prior approval for the purchase, construction and major renovation of facilities as specified in Attachment 1. This grant is also subject to the conditions specified in Attachment 2.

**Florida Department of Education
Project Award Notification**

Proj. 4226340

1 PROJECT RECIPIENT Gadsden County School District	2 PROJECT NUMBER 200-2634A-4CB01
3 PROJECT/PROGRAM TITLE IDEA Part B Entitlement <p align="center">TAPS 14C001</p>	4 AUTHORITY 84.027A IDEA Part B K-12 Entitlement
5 AMENDMENT INFORMATION Amendment Number: 1 Type of Amendment: Roll Forward Increase Effective Date: 02/28/2014	6 PROJECT PERIODS Budget Period: 07/01/2013 - 06/30/2014 Program Period: 07/01/2013 - 06/30/2014
7 AUTHORIZED FUNDING Current Approved Budget: \$ 1,550,255.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: \$ 334,547.33 Total Project Amount: \$ 1,884,802.33	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> • Last date for incurring expenditures and issuing purchase orders: <u>06/30/2014</u> • Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2014</u> • Last date for receipt of proposed budget and program amendments: <u>06/30/2014</u> • Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: • Date(s) for program reports: 	
10 DOE CONTACTS BEESS: Virginia Sasser Phone: (850) 245-0475 Email: Virginia.Sasser@fldoe.org Grants Management: Unit C (850) 245-0496	11 DOE FISCAL DATA DBS: 40 90 40 EO: EF Object: 720035
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> • This project and any amendments are subject to the procedures outlined in the <i>Project Application and Amendment Procedures for Federal and State Programs</i> (Green Book) and the <i>General Assurances for Participation in Federal and State Programs</i>. • For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. • FY 2013 roll forward funds must be satisfied in full by the end of FY 2013. To ensure all roll funds have been expended, the total amount of expenditures reported on the DOE 399 must be equal to or exceed the Approved Accumulated 2013 Roll Forward amount authorized by the Comptroller. • IDEA does not restrict the amount of funds a recipient may roll forward at the end of the project. However, it is recommended that recipients roll no more than 20% of their allocation each year to ensure that roll forward funds are satisfied in the subsequent year for which funds must be used. <p>Terms and Special Conditions continued on page 2</p>	
13 APPROVED: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">  <hr/> Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div style="width: 45%; text-align: center;"> 3/11/14 <hr/> Date of Signing </div> </div> <div style="text-align: right; margin-top: 20px;">  </div>	

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

GARY CHARTRAND, *Chair*

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Members

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JOHN A. COLÓN

BARBARA S. FEINGOLD

KATHLEEN SHANAHAN

Pam Stewart
Commissioner of Education

November 19, 2013

TO: Ms. Kimberly S. Ferree
Gadsden County School Board

FROM: Matt Kirkland, Chief Comptroller *Matt Kirkland*

SUBJECT: Individuals with Disabilities Education Act, Fiscal Year 2013 Roll Forward Funds

FOR YOUR INFORMATION, below are the 2013 certified roll forward funds for the Individuals with Disabilities Education Act, Part B.

Accumulated 2012 Roll Forward	324,201.30
IDEA 2013 Allocation	1,633,243.00
Adjustment	0.00
Total 2013 Funds Available	1,957,444.30
Less: Final 2013 Expenditures	1,675,847.96
Supplemental Distribution	52,949.99
Approved Accumulated 2013 Roll Forward	334,546.33
IDEA 2014 Allocation	1,550,255.00
Adjustment	1.00
Total Fiscal Year 2014 Funds Available	1,884,802.33

If the total FY 2014 funds available (above) are less than the project amount indicated in the project approval letter, no amendment is necessary; the project amount should be reduced to agree with the FY 2014 funds available. (The project amount cannot exceed the total FY 2014 funds available.) **If the total FY 2014 funds available are greater than the project amount and you wish to utilize those additional funds, a budget amendment must be requested to increase the project to the total FY 2014 funds available. Budget amendments are requested using form DOE150.** If the total FY 2014 funds available are equal to the project amount, the authority to encumber and/or expend the total project amount is now effective by receipt of this letter. If there are any questions regarding this roll forward, please contact Mireia Vidal at (850) 245-9217.

cc: Superintendent
cc: Virginia Sasser

MATT KIRKLAND
CHIEF COMPTROLLER, BUREAU OF THE COMPTROLLER

325 W. GAINES STREET • SUITE 914 • TALLAHASSEE, FLORIDA 32399-0400 • 850-245-0401 • FAX 850-245-9220

www.fldoe.org

A) Gadsden County School District District/Agency Name B) 200-2634A-4CB01 Project Number / 14C001 TAPS Number
 C) 1 Amendment Number

FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM

D) Total Project Amount Currently Approved <p style="text-align: center;">\$1,720,255.00</p>	E) Total Project Amount resulting from this Budget Amendment <p style="text-align: center;">\$1,884,802.33</p>
---	---

F) Line Item Description

FUNCTION	OBJECT	ACCOUNT TITLE AND NARRATIVE	FTE	AMOUNT INCREASE	AMOUNT DECREASE
5200	140	Hire substitutes for teachers of students with disabilities to attend workshops/conferences.	0.030	25,000.00	
5200	140	Hire substitutes for regular education teachers, allowing them to be able to participate in in-service activities as appropriate and to attend IEP meetings.	0.080	20,000.00	
5200	330	Travel for teachers who work with SWDs.	NA	22,000.00	
5200	350	Repairs and maintenance provided for equipment used at schools for SWDS.	NA	6,100.00	
5200	360	Costs for annual maintenance of software and broadcast rights fees for programs used with SWDs.		8,000.00	
5200	642	Non-capitalized furniture and/or equipment will be purchased to provide support for SWDs.	NA	5,054.33	
5200	643	Purchase capitalized computer hardware for instruction to SWDs.	NA	9,000.00	
5200	644	Purchase non-capitalized computer hardware for instruction to SWDs.	NA	6,500.00	
5200	691	Purchase capitalized computer software to work with SWDs.	NA	6,923.00	
5200	692	Purchase non-capitalized computer software to work with SWDs.	NA	7,000.00	
5200	730	Dues and fees for membership to organizations that provide current information on provision of services to SWDs.	NA	1,500.00	
				Total	Total



DOE 151
 Revised August 2012

REV. 3/7/14
 Pam Stewart, Commissioner



**Florida Department of Education
Project Award Notification**

Proj. 4210240

1 PROJECT RECIPIENT Gadsden County School District	2 PROJECT NUMBER 200-1024A-4C001
3 PROJECT/PROGRAM TITLE Title III, Part A, Supplementary Instructional Support for English Language Learners <p align="center">TAPS 14A014</p>	4 AUTHORITY 84.365A Title III Part A, English Language Acquisition
5 AMENDMENT INFORMATION Amendment Number: 1 Type of Amendment: Roll Forward Increase Effective Date: 03/11/2014	6 PROJECT PERIODS Budget Period: 07/01/2013 - 06/30/2014 Program Period: 07/01/2013 - 06/30/2014
7 AUTHORIZED FUNDING Current Approved Budget: \$ 55,905.60 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: \$ 7,560.83 Total Project Amount: \$ 63,466.43	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> • Last date for incurring expenditures and issuing purchase orders: <u>06/30/2014</u> • Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2014</u> • Last date for receipt of proposed budget and program amendments: <u>06/30/2014</u> • Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: • Date(s) for program reports: 	
10 DOE CONTACTS Program: Ginger Alberto Phone: (850) 245 - 0894 Email: Ginger.Alberto@fldoe.org Grants Management: Unit A (850) 245-0496	11 DOE FISCAL DATA DBS: 40 90 50 EO: 34 Object: 720035
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> • This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs. • For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. • Agencies receiving funds under Title III, No Child Left Behind may use not more than two percent (2%) of such funds for the cost of administering the program. 	
13 APPROVED: <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;">  <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div style="width: 25%; text-align: center;"> 3-27-14 <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> Date of Signing </div> <div style="width: 25%; text-align: right;">  </div> </div>	

A) Gadsden District/Agency Name
 B) ²⁰⁰⁻¹⁰²⁴⁴⁻⁴⁶⁰¹
~~4210240~~ / ~~13A014~~ 14A014
 Project Number TAPS Number
 C) 1
 Amendment Number

**FLORIDA DEPARTMENT OF EDUCATION
 BUDGET AMENDMENT NARRATIVE FORM**

D) Total Project Amount Currently Approved \$ <u>55,905.60</u>	E) Total Project Amount resulting from this Budget Amendment \$ <u>63,466.43</u>
---	---

F) Line Item Description

FUNCTION	OBJECT	ACCOUNT TITLE AND NARRATIVE	FTE	AMOUNT INCREASE	AMOUNT DECREASE
5100	510	Multiple resources to assist ELLs in improving their academic achievement and English Language Acquisition including but not limited to Summer Counts, Oxford Bilingual Picture Dictionaries, supplemental literacy manipulatives, and Rosetta Stone.		7,560.83	
				7,560.83	

Total

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

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Members

ADA G. ARMAS, M.D.

JOHN A. COLÓN

BARBARA S. FEINGOLD

KATHLEEN SHANAHAN

Pam Stewart
Commissioner of Education

December 17, 2013

TO: Kimberly S. Ferree
Gadsden County School Board

FROM: Matt Kirkland, Chief Comptroller

SUBJECT: Title III, Part A – English Language Acquisition, Fiscal Year 2013 Roll Forward Funds

FOR YOUR INFORMATION, below are the 2013 certified roll forward funds for Title III, Part A – English Language.

Accumulated 2012 Roll Forward	11,195.03
Adjustment	0.00
Title III 2013 Allocation	63,458.46
Total 2013 Funds Available	74,653.49
Less: Final 2013 Expenditures	67,092.66
Approved Accumulated 2013 Roll Forward	7,560.83
Title III 2014 Allocation	55,905.60
Adjustment	0.00
Total Fiscal Year 2014 Funds Available	63,466.43

If the total FY 2014 funds available (above) are less than the project amount indicated in the project approval letter, no amendment is necessary; the project amount should be reduced to agree with the FY 2014 funds available. (The project amount cannot exceed the total FY 2014 funds available.) **If the total FY 2014 funds available are greater than the project amount and you wish to utilize those additional funds, a budget amendment must be requested to increase the project to the total FY 2014 funds available. Budget amendments are requested using form DOE150.** If the total FY 2014 funds available are equal to the project amount, the authority to encumber and/or expend the total project amount is now effective by receipt of this letter. If there are any questions regarding this roll forward, please contact Kristin Joyner at (850) 245-9151.

cc: Superintendent
cc: Mary Jane Tappen

MATT KIRKLAND
CHIEF COMPTROLLER, BUREAU OF THE COMPTROLLER

325 W. GAINES STREET • SUITE 914 • TALLAHASSEE, FLORIDA 32399-0400 • 850-245-0401 • FAX 850-245-9220
www.fldoc.org

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: **April 22, 2014**

TITLE OF AGENDA ITEMS: **Budget Amendment Number Nine**

DIVISION: **Finance Department**

PURPOSE AND SUMMARY OF ITEMS:

Board approval is requested for this budget amendment that establishes budget for the following:

Career Technical Education Appropriation	\$ 43,431.00
Project 10 Connect 13-14	\$ 1,500.00
Project 10 Visions/NSTTAC 13-14	\$ 4,000.00
Technology Transformation Grant	\$ 208,299.00
District Bandwith Support	\$ 1,202.00
Transportation Donation	\$ 543.40

It also reduces revenue for Pre-K by \$10,000 and Americorp by 4,178 while increasing revenue for the STEM donations by \$ 16,073.00.

FUND SOURCE: **110 (General) Fund**

AMOUNT: **\$ 260,870.40**

PREPARED BY: **Kimberly Ferree**

POSITION: **Assistant Superintendent for Business Services**

**Gadsden County School Board
110 (General) Fund Appropriations
Budget Amendment Number
Nine**

110 FUND			BEGINNING BUDGET 2/25/2014	BUDGET AMENDMENT NUMBER NINE	ENDING BUDGET BALANCE 4/15/2014
FUNCTION/ OBJECT					
5100	100	\$	11,675,226.43	\$ -	\$ 11,675,226.43
K-12 Instructional	200	\$	2,540,393.36	\$ -	\$ 2,540,393.36
	300	\$	3,572,291.09	\$ (142,997.92)	\$ 3,429,293.17
	400	\$	-	\$ -	\$ -
	500	\$	711,556.92	\$ (19,280.00)	\$ 692,276.92
	600	\$	261.22	\$ -	\$ 261.22
	700	\$	1,190.00	\$ -	\$ 1,190.00
FUNCTOTAL		\$	18,500,919.02	\$ (162,277.92)	\$ 18,338,641.10
5200	100	\$	2,339,156.31	\$ -	\$ 2,339,156.31
Exceptional Instruction	200	\$	629,649.64	\$ -	\$ 629,649.64
	300	\$	666,102.00	\$ 300.00	\$ 666,402.00
	500	\$	1,053.53	\$ -	\$ 1,053.53
	600	\$	-	\$ -	\$ -
FUNCTOTAL		\$	3,635,961.48	\$ 300.00	\$ 3,636,261.48
5300	100	\$	273,629.40	\$ -	\$ 273,629.40
Vocational Technical	200	\$	69,170.82	\$ -	\$ 69,170.82
	300	\$	-	\$ 975.00	\$ 975.00
	500	\$	-	\$ 2,930.70	\$ 2,930.70
	600	\$	-	\$ 38,560.99	\$ 38,560.99
FUNCTOTAL		\$	342,800.22	\$ 42,466.69	\$ 385,266.91
5400	100	\$	734,206.90	\$ (13,626.31)	\$ 720,580.59
	200	\$	175,916.09	\$ (1,747.46)	\$ 174,168.63
5400 Adult	300	\$	5,000.00	\$ -	\$ 5,000.00
	400	\$	-	\$ -	\$ -
	500	\$	21,100.00	\$ -	\$ 21,100.00
	600	\$	20,587.00	\$ -	\$ 20,587.00
	700	\$	-	\$ -	\$ -
	FUNCTOTAL		\$	956,809.99	\$ (15,373.77)
5500	100	\$	348,647.11	\$ 33,500.00	\$ 382,147.11
Pre-Kindergarten	200	\$	110,170.54	\$ 6,400.00	\$ 116,570.54
	300	\$	265.00	\$ 5,850.00	\$ 6,115.00
	500	\$	10,990.64	\$ 19,250.00	\$ 30,240.64
	600	\$	-	\$ -	\$ -
	700	\$	-	\$ -	\$ -
	FUNCTOTAL		\$	470,073.29	\$ 65,000.00

**Gadsden County School Board
110 (General) Fund Appropriations
Budget Amendment Number
Nine**

5900	100	\$	-	\$	-	\$	-
Other	200	\$	-	\$	-	\$	-
Instruction	300	\$	469.84	\$	-	\$	469.84
	500	\$	1,860.18	\$	-	\$	1,860.18
FUNCTOTAL		\$	2,330.02	\$	-	\$	2,330.02
6100	100	\$	1,089,080.06	\$	3,715.22	\$	1,092,795.28
Pupil	200	\$	267,323.95	\$	1,048.42	\$	268,372.37
Personnel	300	\$	132,469.32	\$	1,200.00	\$	133,669.32
Services	400	\$	-	\$	-	\$	-
	500	\$	2,089.16	\$	1,844.98	\$	3,934.14
	600	\$	-	\$	-	\$	-
	700	\$	8,450.00	\$	-	\$	8,450.00
FUNCTOTAL		\$	1,499,412.49	\$	7,808.62	\$	1,507,221.11
6200	100	\$	423,278.60	\$	-	\$	423,278.60
Instructional	200	\$	109,363.16	\$	-	\$	109,363.16
Media	300	\$	118,641.05	\$	-	\$	118,641.05
Service	500	\$	2,154.00	\$	-	\$	2,154.00
	600	\$	-	\$	-	\$	-
	700	\$	-	\$	-	\$	-
6200 FUNCTOTAL		\$	653,436.81	\$	-	\$	653,436.81
6300	100	\$	830,298.05	\$	15,700.00	\$	845,998.05
Instructional	200	\$	198,273.50	\$	3,400.00	\$	201,673.50
Curriculum Dev.	300	\$	27,347.43	\$	5,200.00	\$	32,547.43
	400	\$	-	\$	-	\$	-
	500	\$	846.29	\$	-	\$	846.29
	600	\$	-	\$	-	\$	-
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	1,056,765.27	\$	24,300.00	\$	1,081,065.27
6400	100	\$	119,505.73	\$	-	\$	119,505.73
Instructional	200	\$	9,711.18	\$	-	\$	9,711.18
Staff Training	300	\$	2,420.59	\$	(278,237.19)	\$	(275,816.60)
	400	\$	-	\$	-	\$	-
	500	\$	1,006.44	\$	-	\$	1,006.44
	600	\$	-	\$	-	\$	-
	700	\$	-	\$	1,000.00	\$	1,000.00
FUNCTOTAL		\$	132,643.94	\$	(277,237.19)	\$	(144,593.25)

**Gadsden County School Board
110 (General) Fund Appropriations
Budget Amendment Number
Nine**

6500	100	\$	35,564.01	\$	-	\$	35,564.01
Instruction	200	\$	11,983.79	\$	-	\$	11,983.79
Related Tech	300	\$	82.69	\$	26,319.24	\$	26,401.93
Instruction	500	\$	-	\$	2,400.00	\$	2,400.00
	600	\$	-	\$	179,579.76	\$	179,579.76
FUNCTOTAL		\$	47,630.49	\$	208,299.00	\$	255,929.49
7100	100	\$	135,687.23	\$	-	\$	135,687.23
Board of	200	\$	181,399.59	\$	-	\$	181,399.59
Education	300	\$	480,178.38	\$	-	\$	480,178.38
	500	\$	12,395.50	\$	-	\$	12,395.50
	600	\$	-	\$	-	\$	-
	700	\$	20,621.25	\$	-	\$	20,621.25
FUNCTOTAL		\$	830,281.95	\$	-	\$	830,281.95
7200	100	\$	236,236.04	\$	-	\$	236,236.04
Superintendent & Deputy Supt.	200	\$	79,653.50	\$	100.00	\$	79,753.50
	300	\$	89,143.07	\$	-	\$	89,143.07
	500	\$	22,413.93	\$	-	\$	22,413.93
	600	\$	4,438.04	\$	-	\$	4,438.04
	700	\$	11,530.00	\$	-	\$	11,530.00
FUNCTOTAL		\$	443,414.58	\$	100.00	\$	443,514.58
7300	100	\$	2,539,820.28	\$	13,626.31	\$	2,553,446.59
School	200	\$	626,700.01	\$	1,747.46	\$	628,447.47
Administration	300	\$	55,188.45	\$	-	\$	55,188.45
Principals	500	\$	2,301.79	\$	-	\$	2,301.79
	600	\$	1,235.77	\$	-	\$	1,235.77
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	3,225,246.30	\$	15,373.77	\$	3,240,620.07
7400	100	\$	65,000.00	\$	-	\$	65,000.00
Facilities Acq & Construction	200	\$	18,309.91	\$	-	\$	18,309.91
	300	\$	5,193.00	\$	-	\$	5,193.00
FUNCTOTAL		\$	88,502.91	\$	-	\$	88,502.91
7500	100	\$	304,010.37	\$	43,113.30	\$	347,123.67
Fiscal	200	\$	71,753.71	\$	9,450.00	\$	81,203.71
Services	300	\$	32,718.46	\$	-	\$	32,718.46
	500	\$	7,973.97	\$	-	\$	7,973.97
	600	\$	-	\$	-	\$	-
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	416,456.51	\$	52,563.30	\$	469,019.81

**Gadsden County School Board
110 (General) Fund Appropriations
Budget Amendment Number
Nine**

7600	100	\$	-	\$	-	\$	-
Food Service	200	\$	-	\$	-	\$	-
	300	\$	336.42	\$	-	\$	336.42
FUNCTOTAL		\$	336.42	\$	-	\$	336.42
7700	100	\$	215,018.82	\$	-	\$	215,018.82
Central	200	\$	45,366.50	\$	-	\$	45,366.50
Services	300	\$	77,721.15	\$	-	\$	77,721.15
	500	\$	12,638.29	\$	-	\$	12,638.29
	600	\$	-	\$	-	\$	-
	700	\$	420.00	\$	-	\$	420.00
FUNCTOTAL		\$	351,164.76	\$	-	\$	351,164.76
7800	100	\$	1,344,989.41	\$	605.00	\$	1,345,594.41
Transportation	200	\$	534,666.04	\$	700.00	\$	535,366.04
	300	\$	139,124.88	\$	21,675.00	\$	160,799.88
	400	\$	822,212.60	\$	-	\$	822,212.60
	500	\$	231,329.19	\$	501.02	\$	231,830.21
	600	\$	-	\$	-	\$	-
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	3,072,322.12	\$	23,481.02	\$	3,095,803.14
7900	100	\$	1,187,011.57	\$	-	\$	1,187,011.57
Operation of	200	\$	415,236.68	\$	-	\$	415,236.68
Plant	300	\$	2,689,305.73	\$	259,235.40	\$	2,948,541.13
	400	\$	335,304.32	\$	-	\$	335,304.32
	500	\$	48,116.19	\$	-	\$	48,116.19
	600	\$	5,176.33	\$	5,000.00	\$	10,176.33
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	4,680,150.82	\$	264,235.40	\$	4,944,386.22
8100	100	\$	551,404.75	\$	-	\$	551,404.75
Maintenance	200	\$	163,676.31	\$	-	\$	163,676.31
of Plant	300	\$	584,031.79	\$	-	\$	584,031.79
	400	\$	10,000.00	\$	-	\$	10,000.00
	500	\$	122,191.42	\$	100.00	\$	122,291.42
	600	\$	1,500.00	\$	-	\$	1,500.00
	700	\$	450.00	\$	-	\$	450.00
FUNCTOTAL		\$	1,433,254.27	\$	100.00	\$	1,433,354.27

**Gadsden County School Board
110 (General) Fund Appropriations
Budget Amendment Number
Nine**

8200	100	\$	196,336.47	\$	-	\$	196,336.47
Admin.	200	\$	47,423.19	\$	-	\$	47,423.19
Technology	300	\$	143,186.44	\$	-	\$	143,186.44
	400	\$	-	\$	-	\$	-
Services	500	\$	7,360.03	\$	-	\$	7,360.03
	600	\$	2,853.13	\$	-	\$	2,853.13
	700	\$	20,201.87	\$	-	\$	20,201.87
FUNCTOTAL		\$	417,361.13	\$	-	\$	417,361.13
9100	100	\$	322,763.18	\$	5,305.48	\$	328,068.66
Community	200	\$	3,501.02	\$	6,426.00	\$	9,927.02
Services	300	\$	-	\$	-	\$	-
	500	\$	-	\$	-	\$	-
	600	\$	-	\$	-	\$	-
	700	\$	-	\$	-	\$	-
FUNCTOTAL		\$	326,264.20	\$	11,731.48	\$	337,995.68
9700	900	\$	-	\$	-	\$	-
Transfer of				\$	-		
Funds				\$	-		
FUNCTOTAL		\$	-	\$	-	\$	-
GRANDTOTAL		\$	42,583,538.99	\$	260,870.40	\$	42,844,409.39

**Gadsden County School Board
110 (General) Fund Estimated Revenue
Budget Amendment Number
Nine**

110 FUND REVENUE OBJECT	ESTIMATED REVENUE 2-25-14	BUDGET AMENDMENT NINE	ENDING ESTIMATED REVENUE 4-15-14
191	\$ 125,083.28	\$ -	\$ 125,083.28
202	\$ 400,000.00	\$ -	\$ 400,000.00
280	\$ 475,000.00	\$ 1,322.00	\$ 476,322.00
310	\$ 22,627,044.00	\$ -	\$ 22,627,044.00
315	\$ 666,405.00	\$ 43,431.00	\$ 709,836.00
318	\$ 255,703.31	\$ -	\$ 255,703.31
341	\$ 223,250.00	\$ -	\$ 223,250.00
342	\$ 4,000.00	\$ -	\$ 4,000.00
343	\$ 17,000.00	\$ -	\$ 17,000.00
355	\$ 5,845,979.00	\$ -	\$ 5,845,979.00
361	\$ 214,841.00	\$ -	\$ 214,841.00
371	\$ 825,000.00	\$ (10,000.00)	\$ 815,000.00
390	\$ (23,000.00)	\$ -	\$ (23,000.00)
399	\$ 50,000.00	\$ 209,501.00	\$ 259,501.00
411	\$ 8,603,151.66	\$ -	\$ 8,603,151.66
421	\$ 50,000.00	\$ -	\$ 50,000.00
425	\$ 1,000.00	\$ -	\$ 1,000.00
430	\$ 10,000.00	\$ -	\$ 10,000.00
440	\$ 10,000.00	\$ 16,073.00	\$ 26,073.00
462	\$ 35,000.00	\$ -	\$ 35,000.00
467	\$ 5,000.00	\$ -	\$ 5,000.00
490	\$ 700,000.00	\$ 543.40	\$ 700,543.40
630	\$ 1,300,000.00	\$ -	\$ 1,300,000.00
	\$ 42,420,457.25	\$ 260,870.40	\$ 42,681,327.65

Attachment 1

List of Funded Agencies from Specific Appropriation 117A, 2013 General Appropriation Act

No.	District	Appropriation
3	Bay	\$ 399,783
4	Bradford	\$ 102,847
6	Broward	\$ 3,155,243
8	Charlotte	\$ 224,404
9	Citrus	\$ 309,023
11	Collier	\$ 654,277
13	Miami-Dade	\$ 3,118,049
17	Escambia	\$ 370,738
18	Flagler	\$ 126,114
20	Gadsden	\$ 43,431
27	Hernando	\$ 1,500,000
29	Hillsborough	\$ 1,324,273
31	Indian River	\$ 84,161
35	Lake	\$ 1,360,000
36	Lee	\$ 818,051
37	Leon	\$ 708,766
41	Manatee	\$ 861,353
42	Marion	\$ 362,790
46	Okaloosa	\$ 360,989
48	Orange	\$ 2,309,321
49	Osceola	\$ 532,969
51	Pasco	\$ 150,489
52	Pinellas	\$ 1,160,387
53	Polk	\$ 747,150
55	Saint Johns	\$ 417,930
57	Santa Rosa	\$ 132,993
58	Sarasota	\$ 511,101
61	Suwannee	\$ 99,962
62	Taylor	\$ 110,353
66	Walton	\$ 86,910
67	Washington	\$ 340,664
	STATE	\$ 22,484,521

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

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Commissioner of Education

Rod Duckworth
Career and Adult Education

MEMORANDUM

TO: Selected CTE Directors

FROM: Rod Duckworth

DATE : December 4, 2013

SUBJECT: **Program Expenditure Plans for Funds from Specific Appropriation 117A**

The 2013 General Appropriations Act (Chapter 2013-40, Laws of Florida) provided targeted career and technical education funds to selected school districts for the expansion, enhancement or development of program offerings that will lead to industry certifications in the following occupational areas:

- Automotive service technology
- Cyber security
- Cloud virtualization
- Advanced manufacturing
- Welding
- Federal Aviation Administration airframe mechanics
- Federal Aviation Administration power plant mechanics
- Pharmacy technicians
- Heating, ventilation and air conditioning technicians

The law also requires the submission of a report on how the district intends to expend the funds for the purposes specified in the appropriation.

Attached is an Excel spreadsheet with the information required for this report. Please note that the spreadsheet contains several tabs. Please complete this Excel spreadsheet and email your district's response by January 1, 2014, to Tara Goodman at tara.goodman@fldoe.org.



**Assurances to
Project 10 CONNECT Mini-Grants**

In receipt of Project 10 CONNECT Mini-Grant funding, the GADSDEN COUNTY School District agrees to adhere to each of the following assurances:

1. The School District will submit reports as requested by their Project 10 Regional Transition Representative, including the End of Year (EOY) report by **July 1, 2014** in a format prescribed by Project 10: Transition Education Network.
2. The school district as fiscal agent will administer this project in accordance with all applicable federal and state statutes, regulations, program plans, and application.
3. Generally unallowable uses for funding include candy, alcohol, banquets, decorations, greeting cards, gift cards, lobbying, personal cellular telephones, fund raising, promotional items, entertainment, food and beverages, perquisites, meals not in accordance with Section 112.061, F.S., items for personal convenience (i.e. refrigerators for office staff), and items that are not necessary and reasonable (i.e., expensive office equipment to meet personal preferences). This list is not all-inclusive and is presented for example purposes only. An expenditure of state funds must be authorized by law and the expenditure must meet the intent and spirit of the law authorizing the payment. Some of the items above may be allowable if there is statutory authority for their purchase and other rules or laws do not prohibit them. Agencies should refer to the *Reference Guide for State Expenditures* and/or their agency legal staff when determining whether specific purchases are allowable pursuant to the laws, rules, and requirements of their agreement and program.
4. School districts as fiscal agents for these funds must
 - a. Maintain both cost and programmatic records for five (5) years and allow Project 10 access to the records, as requested.
 - b. Have an adequate cost accounting system or maintain a separate bank account for these funds.
 - c. Provide a Budget Summary (summary of activities, costs, and zero balance) as requested, and submit this budget summary (and relevant

updates to the EOY) to the Project 10 Office (Attention: Danie Roberts-Dahm, lroberts@usfsp.edu) by **September 15, 2014**.

- d. Return all unspent funds to the Project 10 Office by **September 30, 2014**.
 - e. Ensure all costs are reasonable, allowable, allocable and documented, and repay all disallowed costs.
 - f. Participate in monitoring as necessary to ensure that activities and/or deliverables are meeting expectations.
 - g. Agree to the provision for the disposition of property purchased with state funds. If the property has a useful life greater than one year and cost \$1,000 or more, it should be returned to the state upon agreement termination. Disposition of non-expendable property acquired with state or federal financial assistance must be disposed of in accordance with applicable rules and regulations.
 - h. Agree to payment terms (e.g., frequency of payments, method of payment, and required documentation).
5. School districts will submit a copy of each deliverable/product, if applicable, indicated in their application, to Project 10's home office no later than **July 1, 2014**.

Resources

- DOE "Green Book" Project Application and Amendment Procedures for Federal and State Programs: <http://www.fldoe.org/comptroller/gbook.asp>
- DOE "Red Book" Financial and Program Cost Accounting and Reporting for Florida Schools: <http://www.fldoe.org/fefp/redtoc.asp>
- Department of Financial Services Reference Guide for State Expenditures: http://www.myfloridacfo.com/aadir/reference_guide/reference_guide.htm


Signature of Organizational Representatives and Dates:



Project 10 CONNECT Coordinator

Date:

2/5/14



Accountable Officer / Bookkeeper

Date:

2/5/14

Project 10 CONNECT 2013-14 Cover Sheet

Project 10 CONNECT Interagency Council Mini-Grant Application
2013-14 Grant Year

Instructions:

1. Cover Letter Requesting Funding that includes: (Developed by Applicant)
 - Name of applying entity (must be a school district)
 - Name of Contact Person which includes address, phone and fax number and email address
 - Name of Fiscal Contact which includes address, phone and fax number and email address
 - Name and address of fiscal agent who will be receiving check
 - Amount of funding requested (maximum - \$1500.00)
 - Name & Signature(s) of accountable officer of funds.
2. Chart that identifies areas of strength and examples (page 2 of application packet)
3. Chart indicating products to be developed and/or disseminated (page 5 of application packet)
4. Action Plan that includes: (pages 6 and 7 of application packet)
 - Priority 1: Dissemination of Information to be a broad audience
 - Priority 2: Actions to support continuous improvement
 - Priority 3: Identification of Priority Activity that correlates to one or more of the State Performance Plan transition related indicators (1-Graduation Rate; 2-Dropout Rate; 3-IEP Compliance; 14-Student Outcomes)
5. Completed Budget Narrative Form (page 9 of application packet)
6. Assurance Page signed by Project 10 CONNECT Site Coordinator and District ESE Director

The completed Project 10 CONNECT Interagency Council Mini-Grant Application is to be mailed to the Regional Transition Representative for Project 10. Please note that faxed or electronic applications are only accepted for review and funds will not be able to be dispersed without original copies.

* Required

Name of applying entity *

(must be a school district)

Gadsden County Schools

Contact Information

Name of Contact Person *

Fannie Smith

Email address of Contact Person *

smithf@gcpsmail.com

Phone number of Contact Person *

850-627-6030

Address of Contact Person *

35 Martin Luther King, Jr.



**Assurances to
Project 10 Mini-Grant for 2014 VISIONS / NSTTAC Institute**

In receipt of Project 10 Mini-Grant funding to support team planning, the Gadsden
School District agrees to adhere to each of the following assurances:

1. These funds are being allocated for select "supported" districts that participated in a strategic planning process to address their district's needs for students with disabilities, facilitated during the 2013 VISIONS/NSTTAC Institute and/or 2014 VISIONS/NSTTAC Institute. Activities of the planning process also include attendance at the 2015 Project 10 Regional Institute / NSTTAC District Team Cadre Meeting, and report-out of team progress during the Regional Institute. All funds must be encumbered by July 1, 2014. A required deliverable will be updating of the district's 2013/2014 online transition tool, with final update of the tool by January 15, 2015.
2. The school district as fiscal agent will administer this funding in accordance with all applicable federal and state statutes, regulations, program plans, and application.
3. Generally unallowable uses for funding include candy, alcohol, banquets, decorations, greeting cards, gift cards, lobbying, personal cellular telephones, fund raising, promotional items, entertainment, food and beverages, perquisites, meals not in accordance with Section 112.061, F.S., items for personal convenience (i.e. refrigerators for office staff), and items that are not necessary and reasonable (i.e., expensive office equipment to meet personal preferences). This list is not all-inclusive and is presented for example purposes only. An expenditure of state funds must be authorized by law and the expenditure must meet the intent and spirit of the law authorizing the payment. Some of the items above may be allowable if there is statutory authority for their purchase and other rules or laws do not prohibit them. Agencies should refer to the *Reference Guide for State Expenditures* and/or their agency legal staff when determining whether specific purchases are allowable pursuant to the laws, rules, and requirements of their agreement and program.
4. School districts as fiscal agents for these funds must
 - a. Maintain both cost and programmatic records for five (5) years and allow Project 10 access to the records, as requested.
 - b. Have an adequate cost accounting system or maintain a separate bank account for these funds.
 - c. Provide a budget summary showing how funds were expended and a zero balance by July 1, 2014.
 - d. Ensure all costs are reasonable, allowable, allocable and documented, and repay all disallowed costs.

- e. Participate in monitoring as necessary to ensure that activities and/or deliverables are meeting expectations.
 - f. Agree to the provision for the disposition of property purchased with state funds. If the property has a useful life greater than one year and cost \$1,000 or more, it should be returned to the state upon agreement termination. Disposition of non-expendable property acquired with state or federal financial assistance must be disposed of in accordance with applicable rules and regulations.
 - g. Agree to payment terms (e.g., frequency of payments, method of payment, and required documentation).
5. School districts will ensure periodic updates of their 2013/2014 online transition planning tools, with final update of the tool by January 15, 2015.

Resources

- DOE "Green Book" Project Application and Amendment Procedures for Federal and State Programs: <http://www.fldoe.org/comptroller/gbook.asp>
- DOE "Red Book" Financial and Program Cost Accounting and Reporting for Florida Schools: <http://www.fldoe.org/fefp/redtoc.asp>
- Department of Financial Services Reference Guide for State Expenditures: http://www.myfloridacfo.com/aadir/reference_guide/reference_guide.htm

REQUIRED to Process ASAP

1. Signature of District Representatives and Dates

Sharon B. Thomas
District ESE Director

Date: 2/21/14

Kimberly Ferree
Accountable Officer / Bookkeeper

Date: 2/21/14

2. Contact Information – complete

Below, you must provide a name, phone number, email, and mailing address for the person to whom the check should be sent.

Name: Kimberly Ferree
Phone #: (850) 627-9651
Email: ferreek@gcpsmail.com

Complete mailing address, including zip code: 35 Martin Luther King, Jr. Blvd.
Quincy, FL 32351

3. W-9 form – dated within one year

Submit a completed, current (within one year) W-9 form. You may use the attached.



March 2014

To Whom It May Concern

The funding for the enclosed Project 10 – 2014 VISIONS/NSTTAC Institute mini grant payment is sourced from federal funds (IDEA – Part B) related to CFDA# 84.027A.

If you have any questions regarding these funds, please contact me directly at the following:

Lee Kunkel

lavallie@usfsp.edu

(727) 873-4661

Thank you,

Lee A. Kunkel

Lee Kunkel

Office Manager

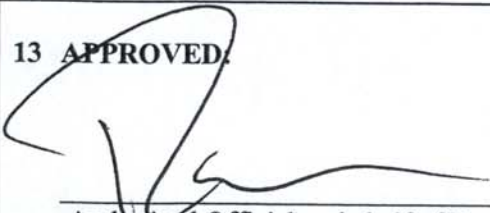

Project 10: Transition Education Network

110-2520- 280- 1105189

Project 10: Transition Education Network
University of South Florida St. Petersburg • 140 7th Avenue South – SVB 108 • St. Petersburg, FL 33701
(727) 873-4661 • Fax (727) 873-4660

**Florida Department of Education
Project Award Notification**

Proj. 1190200 ✓

1 PROJECT RECIPIENT Gadsden County School District	2 PROJECT NUMBER 200-90060-4S001
3 PROJECT/PROGRAM TITLE Technology Transformation Grants for Rural School Districts <p align="center">TAPS 14A106</p>	4 AUTHORITY L.I. 102A General Appropriations Act
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 10/01/2013 - 06/30/2014 Program Period: 10/01/2013 - 06/30/2014
7 AUTHORIZED FUNDING Current Approved Budget: \$ 208,299.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 208,299.00	8 REIMBURSEMENT OPTION Quarterly Advance to Public Entity
9 TIMELINES <ul style="list-style-type: none"> • Last date for incurring expenditures and issuing purchase orders: <u>06/30/2014</u> • Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2014</u> • Last date for receipt of proposed budget and program amendments: <u>06/30/2014</u> • Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: • Date(s) for program reports: 	
10 DOE CONTACTS Program: Ron Nieto Phone: (850) 245 - 9855 Email: Ron.Nieto@fldoe.org Grants Management: Unit A (850) 245-0496	11 DOE FISCAL DATA DBS: 01 90 10 EO: 60 Object: 720000
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> • This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs. • Any unexpended general revenue funds must be returned by check issued to the Florida Department of Education, with the final expenditure report. The check must clearly identify the project number for which funds are being returned. • In the event that the Governor and Cabinet are required to impose a mandatory reserve on the current year appropriation, this Agreement shall be amended to place in reserve the amount determined by the Department of Education to be necessary because of the mandatory reserve in the appropriation. • For quarterly advances of non-federal funding to state agencies and LEAs made in accordance within the authority of the General Appropriations Act. Expenditures must be documented and reported to DOE at the end of the project period. If audited, the recipient must have expenditure detail documentation supporting the requested advances. 	
13 APPROVED: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">  <hr/> Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div style="width: 45%; text-align: center;"> <hr/> 12/20/13 Date of Signing </div> <div style="width: 10%; text-align: right;">  </div> </div>	

DOE-200
Revised 02/05

A) School Board of Gadsden County
 Name of Eligible Recipient/Fiscal Agent

C) TAPS Number
 14A106

B) 200 - 9000 - 45001
 DOE Assigned Project Number

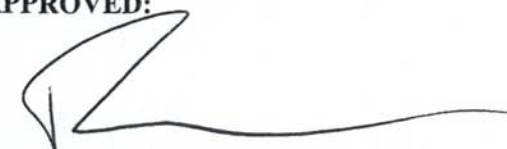

FLORIDA DEPARTMENT OF EDUCATION
 BUDGET NARRATIVE FORM

(1) FUNCTION	(2) OBJECT	(3) ACCOUNT TITLE AND NARRATIVE	(4) FTE POSITION	(5) AMOUNT	(6) % ALLOCATED to this PROJECT	(7) ALLOWABLE DOE USE ONLY	(8) REASONABLE DOE USE ONLY	(9) NECESSARY DOE USE ONLY
6500 5000	644	400 Wireless Access Points - access points will be placed so that there is one access point per classroom.		\$ 150,000.00				
6500 5000	643	2 Wireless AP Controller - Will be used to manage and control access through the WAP's.		\$ 29,579.76				
6500 5000	510	400 Category 6 Network Cables - to connect the access points to the existing network.		\$ 2,400.00				
6500 5000	310	Installation and configuration of wireless controllers.		\$ 6,319.24				
6500 5000	310	Installation of access points.		\$ 20,000.00				
*** Total project cost is estimated at \$211,979.76. The additional cost will be paid out of the District technology budget.								
				DISTRICT TOTAL	\$ 208,299.00			

ja 12-20-13

**Florida Department of Education
Project Award Notification**

Proj. 1190030 ✓

1 PROJECT RECIPIENT Gadsden County School District	2 PROJECT NUMBER 200-90030-4S001
3 PROJECT/PROGRAM TITLE District Bandwidth Support <p align="center">TAPS 14A108</p>	4 AUTHORITY L.I. 102A General Appropriations Act
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2013 - 06/30/2014 Program Period: 07/01/2013 - 06/30/2014
7 AUTHORIZED FUNDING Current Approved Budget: \$ 1,202.00 Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount: \$ 1,202.00	8 REIMBURSEMENT OPTION Quarterly Advance to Public Entity
9 TIMELINES <ul style="list-style-type: none"> • Last date for incurring expenditures and issuing purchase orders: <u>06/30/2014</u> • Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2014</u> • Last date for receipt of proposed budget and program amendments: <u>06/30/2014</u> • Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: • Date(s) for program reports: 	
10 DOE CONTACTS Program: Ron Nieto Phone: (850) 245 - 9855 Email: Ron.Nieto@fldoe.org Grants Management: Unit A (850) 245-0496	11 DOE FISCAL DATA DBS: 01 90 10 EO: 30 Object: 720000
12 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> • This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs. • Any unexpended general revenue funds must be returned by check issued to the Florida Department of Education, with the final expenditure report. The check must clearly identify the project number for which funds are being returned. • In the event that the Governor and Cabinet are required to impose a mandatory reserve on the current year appropriation, this Agreement shall be amended to place in reserve the amount determined by the Department of Education to be necessary because of the mandatory reserve in the appropriation. • For Quarterly Advances of Non-Federal Funding to State Agencies and LEAs made in accordance within the authority of the General Appropriations Act. Expenditures must be documented and report to the Florida Department of Education at the end of the project period. If audited, the recipient must have expenditure detail documentation supporting the requested advances. 	
13 APPROVED: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">  <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> Authorized Official on behalf of Pam Stewart Commissioner of Education </div> <div style="width: 45%; text-align: center;"> <p style="font-size: 1.2em; margin: 0;">4/4/14</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> Date of Signing </div> </div> <div style="text-align: right; margin-top: 20px;">  </div>	

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 22, 2014

TITLE OF AGENDA ITEMS: Specific Appropriation 117 A Program and Expenditure Plan

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To review Appropriation objective and expenditure plan and approve purchase orders for vendors who have received greater than \$15,000 from the District.

Objective – to provided targeted career and technical education funds to select school districts for the expansion, enhancement, or development of program offerings that will lead to industry certifications in certain areas. Gadsden’s portion of the appropriation is \$43,341.59 to be used for the Automotive tech and Welding programs.

Approve the following Purchase Orders for these programs funded by Specific Appropriation 117 A:

#186352 \$11,056.21 Marianna Auto Parts

#186363 \$13,733.19; #186362 \$698.27; #186366 \$4,801.31; #186367 \$565.58; #186370 \$519.70 to Airgas South, Inc.

FUND SOURCE: General Fund 110 (use restricted to this program)

AMOUNT: \$43,341.59

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.

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

- GARY CHARTRAND, *Chair*
 JOHN R. PADGET, *Vice Chair*
Members
 ADA G. ARMAS, M.D.
 JOHN A. COLÓN
 BARBARA S. FEINGOLD
 KATHLEEN SHANAHAN

Pam Stewart
Commissioner of Education

Rod Duckworth
Career and Adult Education

MEMORANDUM

TO: Selected CTE Directors

FROM: Rod Duckworth

DATE : December 4, 2013

SUBJECT: **Program Expenditure Plans for Funds from Specific Appropriation 117A**

The 2013 General Appropriations Act (Chapter 2013-40, Laws of Florida) provided targeted career and technical education funds to selected school districts for the expansion, enhancement or development of program offerings that will lead to industry certifications in the following occupational areas:

- Automotive service technology
- Cyber security
- Cloud virtualization
- Advanced manufacturing
- Welding
- Federal Aviation Administration airframe mechanics
- Federal Aviation Administration power plant mechanics
- Pharmacy technicians
- Heating, ventilation and air conditioning technicians

The law also requires the submission of a report on how the district intends to expend the funds for the purposes specified in the appropriation.

Attached is an Excel spreadsheet with the information required for this report. Please note that the spreadsheet contains several tabs. Please complete this Excel spreadsheet and email your district's response by January 1, 2014, to Tara Goodman at tara.goodman@fldoe.org.

Program Expenditure Plans
December 4, 2013
Page Two

If you have any questions regarding how to complete this submission, please contact Tara Goodman at 850-245-9002 or via email at tara.goodman@fldoe.org.

RD/tgg

Attachments

Proj. 1190043

Function codes	5300	5300	6400	5300	5300	5300	
Automotive tech OBJECT CODES	Equipment > 641	Equipment < 642	Travel 330	Textbooks 520	Training CD's 620	Online training & service info 360	
\$ amount	10,028.60	7,557.21	728.31	1,330.70	1,006.92	975.00	
Welding OBJECT CODES	Equipment > 641	Equipment < 642	Travel 330	Textbooks 520			
\$ amount	19,100.08	778.77	936.00	900.00			
TOTAL \$ AMOUNT	29,128.68	8335.98	1664.31	2230.70	1006.92	975.00	\$43,341.59

Attachment 1

List of Funded Agencies from Specific Appropriation 117A, 2013 General Appropriation Act

No.	District	Appropriation
3	Bay	\$ 399,783
4	Bradford	\$ 102,847
6	Broward	\$ 3,155,243
8	Charlotte	\$ 224,404
9	Citrus	\$ 309,023
11	Collier	\$ 654,277
13	Miami-Dade	\$ 3,118,049
17	Escambia	\$ 370,738
18	Flagler	\$ 126,114
20	Gadsden	\$ 43,431
27	Hernando	\$ 1,500,000
29	Hillsborough	\$ 1,324,273
31	Indian River	\$ 84,161
35	Lake	\$ 1,360,000
36	Lee	\$ 818,051
37	Leon	\$ 708,766
41	Manatee	\$ 861,353
42	Marion	\$ 362,790
46	Okaloosa	\$ 360,989
48	Orange	\$ 2,309,321
49	Osceola	\$ 532,969
51	Pasco	\$ 150,489
52	Pinellas	\$ 1,160,387
53	Polk	\$ 747,150
55	Saint Johns	\$ 417,930
57	Santa Rosa	\$ 132,993
58	Sarasota	\$ 511,101
61	Suwannee	\$ 99,962
62	Taylor	\$ 110,353
66	Walton	\$ 86,910
67	Washington	\$ 340,664
	STATE	\$ 22,484,521

Estimated Expenditure Detail

PROGRAM AREA: AUTOMOTIVE SERVICE TECHNOLOGY

Postsecondary Program Names and Numbers supported with the appropriation

	Postsecondary Program Number	Postsecondary Program Name	Enhance (Y/N)	Expand(Y/N)	Develop (Y/N)	2013-14 Projected Enrollment (Headcount)	2014-15 Projected Enrollment (Headcount)	2013-14 Projected Enrollment (Instructional Hrs)	2014-15 Projected Enrollment (Instructional Hrs)
Program 1	1470608	Automotive Service Technology	Y	N	N	20	25	900	900
Program 2									
Program 3									
Program 4									
Program 5									
Program 6									
Program 7									
Program 8									

LIST OF CERTIFICATIONS OFFERED TO STUDENTS

DOE CODES (IF AVAILABLE)	CERTIFICATION TITLE
FLADA001	Certified Technician

Program Expenditure Detail

Cost Detail	13-14 Fund Allocation
Salaries & Benefits	
Purchased Services	
Energy Services	
Materials and Supplies	
Capital Outlay	\$ 20,216
Other Expenses	\$ 1,500
TOTAL Expenses	\$ 21,716

Projected Recurring Funds to Support Expansion/Development

Year 2 (2014/15)	
Year 3 (2015/16)	

Estimated Expenditure Detail

PROGRAM AREA: WELDING

Postsecondary Program Names and Numbers supported with the appropriation

	Postsecondary Program Number	Postsecondary Program Name	Enhance (Y/N)	Expand(Y/N)	Develop (Y/N)	2013-14 Projected Enrollment (Headcount)	2014-15 Projected Enrollment (Headcount)	2013-14 Projected Enrollment (Instructional Hrs)	2014-15 Projected Enrollment (Instructional Hrs)
Program 1	14080500	Applied Welding Technology	Y	N	N	15	20	900	900
Program 2									
Program 3									
Program 4									
Program 5									
Program 6									
Program 7									
Program 8									

LIST OF CERTIFICATIONS OFFERED TO STUDENTS

DOE CODES (IF AVAILABLE)	CERTIFICATION TITLE
NCCER061	NCCER Level 1
	AWS SENSE Level 1

Program Expenditure Detail

Cost Detail	13-14 Fund Allocation
Salaries & Benefits	
Purchased Services	
Energy Services	
Materials and Supplies	\$ 836
Capital Outlay	\$ 19,879
Other Expenses	\$ 1,000
TOTAL Expenses	\$ 21,715

Projected Recurring Funds to Support Expansion/Development

Year 2 (2014/15)	
Year 3 (2015/16)	

RPRT- F2B21
 DIST- 20
 FUND- 110

GADSDEN COUNTY SCHOOL BOARD
 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 REVENUE LEDGER DETAIL
 REQ-01 SEQ-S,R,L TOT-2 SRC-D
 FROM-07/01/13 TO-04/15/14

PROCESSED- 04/15/14
 TIME- 08:53

PAGE- 1
 FY- 14

-ACCOUNT DIMENSIONS-		-----TRANSACTION DESCRIPTION/SOURCE-----		----RECEIPT----		-----DEPOSIT-----		----JOURNAL----			A	TRANSACTION
REV	PROJECT			DATE	NUMBER	DATE	BANK NUMBER	DATE	NUMBER	PG	T	AMOUNT
315	1190043	EFT (7-26-13)	CAREER TECHNICAL EDU.			07/26/13	0280 801503	072613	800015	03	C	3,619.00
		EFT (8-26-13)	CAREER TECHNICAL EDUCATION			08/26/13	0280 803003	082613	800030	03	C	3,619.00
		EFT (9-26-13)	CAREER TECHNICAL EDUCATION			09/26/13	0280 805103	092613	800051	03	C	3,619.00
		EFT (10-25-13)	CAREER TECHNICAL EDUCATION			10/25/13	0280 807007	102513	800070	07	C	3,619.00
		EFT (11-26-13)	CAREER TECHNICAL EDUCATION			11/26/13	0280 809103	112613	800091	03	C	3,619.00
		EFT (12-26-13)	CAREER TECHNICAL ED			12/26/13	0280 811103	122613	800111	03	C	3,619.00
		EFT (1-24-14)	CAREER TECHNICAL EDUCATION			01/24/14	0280 812906	012414	800129	06	C	3,619.00
		BUDGET AMD #9						022514	400022	05	B	43,341.59
		EFT (2-26-14)	CAREER TECHNICAL EDUCATION			02/26/14	0280 815210	022614	800152	10	C	3,619.00
		EFT (3-26-14)	CAREER TECH ED			03/26/14	0280 817105	032614	800171	05	C	3,619.00
315	*	*	43,341.59 BDG	.00	ACR	.00	COL	32,571.00	U/C	32,571.00	T/C	
*	*	*	43,341.59 BDG	.00	ACR	.00	COL	32,571.00	U/C	32,571.00	T/C	

DIST: 20 FY: 14 12. REQUEST/PURCH ORDER SCAN TIME: 10:00

TYPE	CNTR	FND	---VENDOR--	E S I	FR--ISSUE--TO	START#		
P	---	---	V Q01000000	---	---	---		
NUM-PO	REQ-NUM-	DATE	CNTR-	VENDOR--	ESI	ORIGINAL	LIQ/PAID	CURRENT
185131	00003039	070113	9003	VQ01000000	BY	2,000.00	2,000.00	.00
185273	90204037	070113	9020	VQ01000000	YBY	678.24	378.24	300.00
185458	00000001	070113	9003	VQ01000000	YBY	3,500.00	1,740.97	1,759.03
186352	02455002	041114	0245	VQ01000000	YBN	11,056.21	.00	11,056.21

TOTAL 17,234.45 4,119.21 13,115.24

ALL RECORDS DISPLAYED. NEXT? PF3 FOR ACCOUNT NUM SCAN TERML: 8AJZ
 4-© § 1 Sess-1 199.44.72.2 TW1H0323 4/9



AIRGAS USA, LLC
945 YULEE ST
TALLAHASSEE FL 32304-4403
Phone : 850-576-2192
Fax : 850-575-6250

✓ A0402

QUOTATION

Quote For : 1235995
GADSDEN TECHNICAL INSTITUTE
ACCOUNTS PAYABLE
201 MARTIN LUTHER KING JR BLVD
QUINCY FL 32351-4415
Phone : 850-875-8324

Quote No. : 2002405350
Date : 12/10/2013
Account Manager : William Strickland
Created By : William Strickland
PO Number :
PO Date : 00000000
Release Number :

Sold To : 1201843
GADSDEN TECHNICAL INSTITUTE
ACCOUNTS PAYABLE
35 MARTIN LUTHER KING JR BLVD
QUINCY FL 32351-4411
Phone : 850-627-9651

Item	Part No.	Description	Order Qty	U/M	Unit Price	Currency	Ext Price
Customer Part No.	Customer Description	Plant	Vol				
10	LINK1655-5	LFA 2.0 6.5FT EXTRACTION ARM	2.00	EA	702.47 /EA	USD	1,404.94
20	LINK1656-1	FAN SF2400 STATIONARY SINGLE HORSEPOWER HAS SELF-CLEANING CONCAVE BLADES AND PROVIDES OPEN AIR FLOW	2.00	EA	1,296.80 /EA	USD	2,593.60
30	LINK1494-2	FAN SF2400 STNR 1 HRSPWR STARTER/OVERLOAD SWITCH FOR 115V	2.00	EA	96.02 /EA	USD	192.04
40	LINK1657-2	MOTOR/WALL-MOUNTING BRACKET	2.00	EA	75.82 /EA	USD	151.64
80	LINK1654-2	MH03022010	1.00	EA	2,315.37 /EA	USD	2,315.37
90	LINK2269-3	STATIFLEX 200-M	1.00	EA	2,491.62 /EA	USD	2,491.62
		LINCOLN MULTI-PROCESS WELDER INVERTEC V275-S CC DC STICK/TIG/ GOUGING 208/230/460/575V 50/60HZ 1/3PH MP WLDR INVERTEC V275-S CC DC	1.00	EA	1995.98	USD	

*1995.98
Regulator
Tourel
Welding Cable #2
Cover
Ground
Stinger
11
8*

Quote Amount	9,149.21
Sales Tax	0.00
Quote Total	9,149.21

PLEASE REFER TO THIS QUOTATION WHEN ORDERING.
Terms and pricing are valid for a limited time only.

MATERIAL PRICING ONLY. SURCHARGES, TAXES & FREIGHT MAY NOT BE INCLUDED.

Comments :

\$ 13,315.18

110-5300-641.0245-1190043

13,733.19

DIST: 20 FY: 14

12. REQUEST/PURCH ORDER SCAN

TIME: 09:46

TYPE	CNTR	FND	---VENDOR--	ESI	FR--ISSUE--TO	START#		
P			V A04020000					
NUM-PO	REQ-NUM-	DATE	CNTR-	VENDOR--	ESI	ORIGINAL	LIO/PAID	CURRENT
185377	00001181	070113	0245	VA04020000	YBY	3,125.00	3,073.46	51.54
186362	02450008	041514	0245	VA04020000	YBN	698.27	.00	698.27
186363	02450009	041514	0245	VA04020000	YBN	13,733.19	.00	13,733.19
186366	02452003	041514	0245	VA04020000	YBN	4,801.31	.00	4,801.31
186367	02452004	041514	0245	VA04020000	YBN	565.58	.00	565.58
186370	02452008	041514	0245	VA04020000	YBN	519.70	.00	519.70

TOTAL 23,443.05 3,073.46 20,369.59

ALL RECORDS DISPLAYED. NEXT? PFG FOR ACCOUNT NUM SCAN TERML: 8AAQ
 4-© 1 Sess-1 199.44.72.2 TW1H0011 4/9



AIRGAS USA, LLC
 945 YULEE ST
 TALLAHASSEE FL 32304-4403
 Phone : 850-576-2192
 Fax : 850-575-6250

V A0402

QUOTATION

Quote For : 1235995
 GADSDEN TECHNICAL INSTITUTE
 ACCOUNTS PAYABLE
 201 MARTIN LUTHER KING JR BLVD
 QUINCY FL 32351-4415
 Phone : 850-875-8324

Quote No. : 2002721459
 Date : 04/02/2014
 Account Manager : William Strickland
 Created By : William Strickland
 PO Number :
 PO Date : 00000000
 Release Number :

Sold To : 1201843
 GADSDEN TECHNICAL INSTITUTE
 ACCOUNTS PAYABLE
 35 MARTIN LUTHER KING JR BLVD
 QUINCY FL 32351-4411
 Phone : 850-627-9651

Item	Part No.	Description	Order Qty	U/M	Unit Price	Currency	Ext Price
Customer Part No.	Customer Description	Plant	Vol				
10	OX 200	OXYGEN INDUSTRIAL SIZE 200 CGA 540	2.00	CL	30.62 /CL	USD	61.24
		OXYGEN INDUSTRIAL 200 CGA 540	SO59		502.00		
20	AC 4	ACETYLENE SIZE 4 CGA 510	2.00	CL	48.17 /HH	USD	127.17
		ACETYLENE IND #4 CGA 510	SO59		264.00		
30	RAD64000703	RADNOR GRINDING WHEEL 4 1/2"X 1/4"X 7/8" 27 A24R A/O 13580	20.00	EA	2.37 /EA	USD	47.40
		GRIND WHL 4-1/2X1/4X7/8 T27 A24R	SO59				
40	RAD64001408	E71T-11 MIG WIRE FLUX CORED CARBON STEEL RADNOR 035 10 LB SPOOL	1.00	EA	75.274 /EA	USD	75.27
		E71T11 MIG WR FC 035 10 LB SP	SO59				
50	A10EF71T-1MNI	AMERICAN FILLER METALS E71T-1 TUBULAR WIRE .045 AFM E71T-1 44 LB SPOOL CARBON STEEL UNBAKED AFM71T-1 .045 X 44 LB SPOOL	44.00	LB	2.08 /LB	USD	91.52
			SO59				

Quote Amount :	402.60
Sales Tax :	0.00
Quote Total :	402.60

PLEASE REFER TO THIS QUOTATION WHEN ORDERING.
 Terms and pricing are valid for a limited time only.

MATERIAL PRICING ONLY. SURCHARGES, TAXES & FREIGHT MAY NOT BE INCLUDED.

Comments :

Airgas

AIRGAS USA, LLC
 945 YULEE ST
 TALLAHASSEE FL 32304-4403
 Phone : 850-576-2192
 Fax : 850-575-6250

QUOTATION

Quote For : 1235995
 GADSDEN TECHNICAL INSTITUTE
 ACCOUNTS PAYABLE
 201 MARTIN LUTHER KING JR BLVD
 QUINCY FL 32351-4415
 Phone : 850-875-8324

Quote No. : 2002709266
 Date : 03/31/2014
 Account Manager : William Strickland
 Created By : William Strickland
 PO Number :
 PO Date : 00000000
 Release Number :

Sold To : 1201843
 GADSDEN TECHNICAL INSTITUTE
 ACCOUNTS PAYABLE
 35 MARTIN LUTHER KING JR BLVD
 QUINCY FL 32351-4411
 Phone : 850-627-9651

Item	Part No.	Description	Order Qty	U/M	Unit Price	Currency	Ext Price
Customer Part No.	Customer Description	Plant	Vol				
10	RAD64052106	WELDING SCREEN REPLACEMENT RADNOR 14 MIL BLUE TRANSPARENT VINYL 6' X 6'	6.00	EA	25.779 /EA	USD	154.67
20	RAD64052104	WLD SCRNL REPL 14 MIL BLU VNL 6X6 WELDING SCREEN REPLACEMENT RADNOR 14 MIL ORANGE TRANSPARENT VINYL 6' X 6' WLD SCRNL REPL 14 MIL ORG VNL 6X6	6.00	EA	23.50 /EA	USD	141.00

Quote Amount :	295.67
Sales Tax :	0.00
Quote Total :	295.67

PLEASE REFER TO THIS QUOTATION WHEN ORDERING.

Terms and pricing are valid for a limited time only.

MATERIAL PRICING ONLY. SURCHARGES, TAXES & FREIGHT MAY NOT BE INCLUDED.

Comments :

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 22, 2014

TITLE OF AGENDA ITEMS: Disaster Recovery Plan
DIVISION: IT Department

PURPOSE AND SUMMARY OF ITEMS: To provide the Board the final draft of the Disaster Recovery Plan on a secured medium for review and approval. Additionally, to delegate authority to the IT department to make subsequent changes which enhance the Disaster Recovery Plan or make corrections / further improvements for any areas recommended by corroboration from the IT department team, or as recommended by other authorized exterior sources, such as recommendation made when the plan is reviewed by the Auditor General, etc. Any significant material changes to the Plan would be brought back to the Board for approval. The delegation to make the determination of what constitutes significant material changes will be a professional judgment made by the Director of Media and Technology.

FUND SOURCE: None, plan is written by District's IT staff.

AMOUNT: Not applicable

PREPARED BY: Sheantika Wiggins

POSITION: Director of Media and Technology

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: April 22, 2014

TITLE OF AGENDA ITEMS: Parent Liaison Services with Gadsden County Schools
DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve PO 186264 for expenditures whose collective total is greater than \$15,000. Expenditure is essential to the performance of the grant agreement and provides parent liaison services in accordance with the Domestic Volunteer Service Act.

FUND SOURCE: Fund 420 Federal Funds (Vista Volunteers)

AMOUNT: \$16,500

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: April 22, 2014

TITLE OF AGENDA ITEMS: Approval of vendor purchase order to provide services defined in the FLDOE RFP for the 21st Century Program.

DIVISION: Finance Department / Federal Programs

PURPOSE AND SUMMARY OF ITEMS: To approve PO 186373 (for vendor who has exceeded the \$15,000 in expenditures with the district) to provide services in accordance with FLDOE RFP for the 21st Century Program.

FUND SOURCE: Fund 420 (Federal Funds)

AMOUNT: \$5,250

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

12. REQUEST/PURCH ORDER SCAN

TIME: 09:59

TYPE	CNTR	FND	---VENDOR--	E S I	FR--ISSUE--TO	START#		
P	_____	_____	V G01060000	---	_____	_____		
NUM-PO	REQ-NUM-	DATE	CNTR-	VENDOR--	ESI	ORIGINAL	LIQ/PAID	CURRENT
185288	00001111	070113	9001	VG01060000	YBY	226,982.36	97,360.94	129,621.42

* SUB 226,982.36 97,360.94 129,621.42

1000 RECORDS READ. ENTER TO CONTINUE PF3 FOR ACCOUNT NUM SCAN TERML: 8AJZ
4-© § 1 Sess-1 199.44.72.2 TW1H0323 4/9

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 22, 2014

TITLE OF AGENDA ITEMS: 2014 15 Proposed Bus Rate Increases

DIVISION: Finance Department/Transportation Department

PURPOSE AND SUMMARY OF ITEMS: To increase the bus rates to offset the inflationary costs that have occurred over time to transportation expenses.

FUND SOURCE: Fund 110 General Fund

AMOUNT: Future revenue increase for the next fiscal period

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

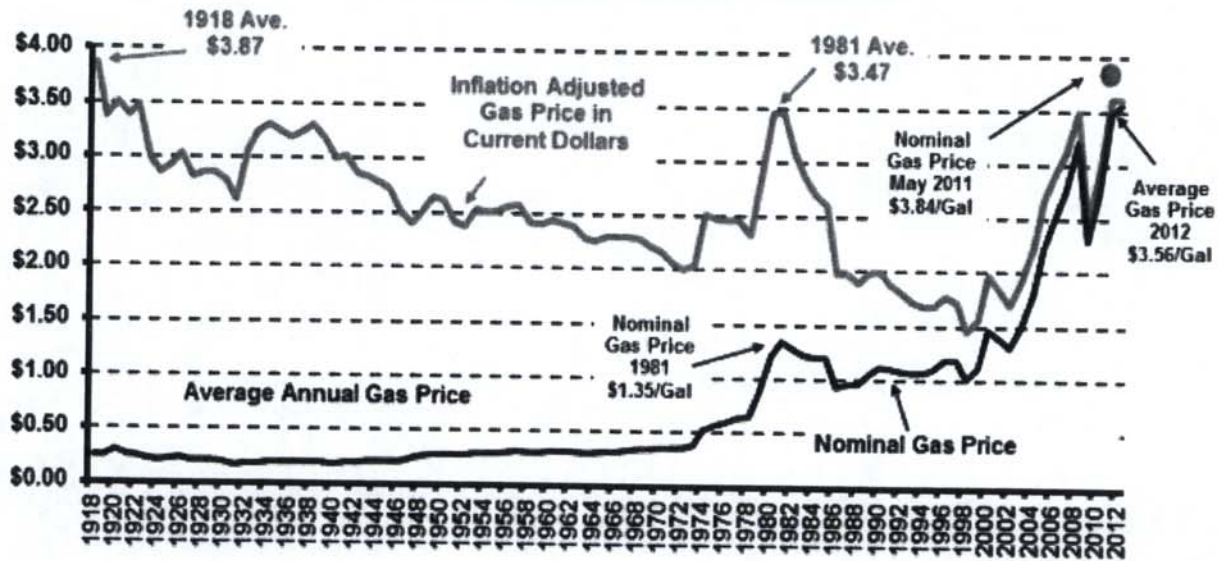
INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ 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.

**Annual Average Gasoline Prices
1918 - Current
Adjusted for June 2013 Inflation**
© 2013 InflationData.com
Prepared By Timothy McMahon
Updated 7/16/2013



Note: Prices are Average Annual prices not Peak Prices so peaks are smoothed out considerably

Source of Data US Energy Information Administration
CPI-U Inflation index- www.bls.gov

Weekly U.S. No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices (Dollars per Gallon)

Year-Month	Week 1		Week 2		Week 3		Week 4		Week 5	
	End Date	Value	End Date	Value	End Date	Value	End Date	Value	End Date	Value
2007-Feb	02/05	2.463	02/12	2.502	02/19	2.515	02/26	2.571		
2007-Mar	03/05	2.640	03/12	2.695	03/19	2.694	03/26	2.690		
2007-Apr	04/02	2.803	04/09	2.853	04/16	2.887	04/23	2.863	04/30	2.831
2007-May	05/07	2.816	05/14	2.797	05/21	2.822	05/28	2.836		
2007-Jun	06/04	2.819	06/11	2.814	06/18	2.822	06/25	2.847		
2007-Jul	07/02	2.842	07/09	2.859	07/16	2.902	07/23	2.903	07/30	2.899
2007-Aug	08/06	2.910	08/13	2.861	08/20	2.878	08/27	2.873		
2007-Sep	09/03	2.901	09/10	2.932	09/17	2.971	09/24	3.038		
2007-Oct	10/01	3.055	10/08	3.046	10/15	3.053	10/22	3.110	10/29	3.171
2007-Nov	11/05	3.314	11/12	3.438	11/19	3.426	11/26	3.456		
2007-Dec	12/03	3.433	12/10	3.345	12/17	3.325	12/24	3.321	12/31	3.356
2008-Jan	01/07	3.387	01/14	3.341	01/21	3.286	01/28	3.272		
2008-Feb	02/04	3.291	02/11	3.291	02/18	3.405	02/25	3.558		
2008-Mar	03/03	3.666	03/10	3.825	03/17	3.982	03/24	3.998	03/31	3.976
2008-Apr	04/07	3.966	04/14	4.069	04/21	4.153	04/28	4.187		
2008-May	05/05	4.162	05/12	4.339	05/19	4.504	05/26	4.731		
2008-Jun	06/02	4.716	06/09	4.702	06/16	4.702	06/23	4.659	06/30	4.657
2008-Jul	07/07	4.733	07/14	4.771	07/21	4.729	07/28	4.614		
2008-Aug	08/04	4.515	08/11	4.368	08/18	4.219	08/25	4.158		
2008-Sep	09/01	4.135	09/08	4.075	09/15	4.035	09/22	3.967	09/29	3.969
2008-Oct	10/06	3.887	10/13	3.672	10/20	3.497	10/27	3.300		
2008-Nov	11/03	3.100	11/10	2.958	11/17	2.822	11/24	2.676		
2008-Dec	12/01	2.624	12/08	2.523	12/15	2.430	12/22	2.373	12/29	2.335
2009-Jan	01/05	2.299	01/12	2.324	01/19	2.307	01/26	2.278		
2009-Feb	02/02	2.256	02/09	2.230	02/16	2.197	02/23	2.138		
2009-Mar	03/02	2.095	03/09	2.051	03/16	2.023	03/23	2.093	03/30	2.225
2009-Apr	04/06	2.233	04/13	2.234	04/20	2.226	04/27	2.207		
2009-May	05/04	2.192	05/11	2.223	05/18	2.237	05/25	2.278		
2009-Jun	06/01	2.354	06/08	2.501	06/15	2.575	06/22	2.619	06/29	2.612
2009-Jul	07/06	2.598	07/13	2.546	07/20	2.501	07/27	2.532		
2009-Aug	08/03	2.554	08/10	2.628	08/17	2.656	08/24	2.672	08/31	2.679
2009-Sep	09/07	2.650	09/14	2.638	09/21	2.626	09/28	2.606		
2009-Oct	10/05	2.588	10/12	2.604	10/19	2.708	10/26	2.805		
2009-Nov	11/02	2.811	11/09	2.805	11/16	2.795	11/23	2.792	11/30	2.780
2009-Dec	12/07	2.777	12/14	2.753	12/21	2.731	12/28	2.736		
2010-Jan	01/04	2.801	01/11	2.882	01/18	2.874	01/25	2.838		
2010-Feb	02/01	2.787	02/08	2.775	02/15	2.761	02/22	2.834		
2010-Mar	03/01	2.865	03/08	2.906	03/15	2.926	03/22	2.949	03/29	2.942
2010-Apr	04/05	3.017	04/12	3.073	04/19	3.078	04/26	3.082		
2010-May	05/03	3.126	05/10	3.131	05/17	3.098	05/24	3.025	05/31	2.983
2010-Jun	06/07	2.949	06/14	2.930	06/21	2.962	06/28	2.957		
2010-Jul	07/05	2.925	07/12	2.904	07/19	2.899	07/26	2.919		
2010-Aug	08/02	2.928	08/09	2.991	08/16	2.979	08/23	2.957	08/30	2.938
2010-Sep	09/06	2.931	09/13	2.943	09/20	2.960	09/27	2.951		
2010-Oct	10/04	3.000	10/11	3.066	10/18	3.073	10/25	3.067		
2010-Nov	11/01	3.067	11/08	3.116	11/15	3.184	11/22	3.171	11/29	3.162
2010-Dec	12/06	3.197	12/13	3.231	12/20	3.248	12/27	3.294		
2011-Jan	01/03	3.331	01/10	3.333	01/17	3.407	01/24	3.430	01/31	3.438
2011-Feb	02/07	3.513	02/14	3.534	02/21	3.573	02/28	3.716		
2011-Mar	03/07	3.871	03/14	3.908	03/21	3.907	03/28	3.932		
2011-Apr	04/04	3.976	04/11	4.078	04/18	4.105	04/25	4.098		
2011-May	05/02	4.124	05/09	4.104	05/16	4.061	05/23	3.997	05/30	3.948
2011-Jun	06/06	3.940	06/13	3.954	06/20	3.950	06/27	3.888		
2011-Jul	07/04	3.850	07/11	3.899	07/18	3.923	07/25	3.949		
2011-Aug	08/01	3.937	08/08	3.897	08/15	3.835	08/22	3.810	08/29	3.820
2011-Sep	09/05	3.868	09/12	3.862	09/19	3.833	09/26	3.786		
2011-Oct	10/03	3.749	10/10	3.721	10/17	3.801	10/24	3.825	10/31	3.892
2011-Nov	11/07	3.887	11/14	3.987	11/21	4.010	11/28	3.964		
2011-Dec	12/05	3.931	12/12	3.894	12/19	3.828	12/26	3.791		
2012-Jan	01/02	3.783	01/09	3.828	01/16	3.854	01/23	3.848	01/30	3.850
2012-Feb	02/06	3.856	02/13	3.943	02/20	3.960	02/27	4.051		
2012-Mar	03/05	4.094	03/12	4.123	03/19	4.142	03/26	4.147		
2012-Apr	04/02	4.142	04/09	4.148	04/16	4.127	04/23	4.085	04/30	4.073
2012-May	05/07	4.057	05/14	4.004	05/21	3.956	05/28	3.897		
2012-Jun	06/04	3.846	06/11	3.781	06/18	3.729	06/25	3.678		
2012-Jul	07/02	3.648	07/09	3.683	07/16	3.695	07/23	3.783	07/30	3.796
2012-Aug	08/06	3.850	08/13	3.965	08/20	4.026	08/27	4.089		
2012-Sep	09/03	4.127	09/10	4.132	09/17	4.135	09/24	4.086		
2012-Oct	10/01	4.079	10/08	4.094	10/15	4.150	10/22	4.116	10/29	4.030
2012-Nov	11/05	4.010	11/12	3.980	11/19	3.976	11/26	4.034		
2012-Dec	12/03	4.027	12/10	3.991	12/17	3.945	12/24	3.923	12/31	3.918
2013-Jan	01/07	3.911	01/14	3.894	01/21	3.902	01/28	3.927		
2013-Feb	02/04	4.022	02/11	4.104	02/18	4.157	02/25	4.159		
2013-Mar	03/04	4.130	03/11	4.088	03/18	4.047	03/25	4.006		
2013-Apr	04/01	3.993	04/08	3.977	04/15	3.942	04/22	3.887	04/29	3.851
2013-May	05/06	3.845	05/13	3.866	05/20	3.890	05/27	3.880		
2013-Jun	06/03	3.869	06/10	3.849	06/17	3.841	06/24	3.838		
2013-Jul	07/01	3.817	07/08	3.828	07/15	3.867	07/22	3.903	07/29	3.915
2013-Aug	08/05	3.909	08/12	3.896	08/19	3.900	08/26	3.913		
2013-Sep	09/02	3.981	09/09	3.981	09/16	3.974	09/23	3.949	09/30	3.919
2013-Oct	10/07	3.897	10/14	3.886	10/21	3.886	10/28	3.870		
2013-Nov	11/04	3.857	11/11	3.832	11/18	3.822	11/25	3.844		
2013-Dec	12/02	3.883	12/09	3.879	12/16	3.871	12/23	3.873	12/30	3.903

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 22, 2014

TITLE OF AGENDA ITEMS: Food Service Purchase Change Order for Refrigeration Services

DIVISION: Finance Department / Food Service

PURPOSE AND SUMMARY OF ITEMS: \$5,000 change order to purchase order (PO) 185503 to increase PO total to \$8,000 for emergency repairs, prevent fines, food loss, and health related issues.

FUND SOURCE: Fund 410 Food Service

AMOUNT: Total of PO after increase \$8,000

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.

DATE **SFS**
8/16/13

THE SCHOOL BOARD OF GADSDEN COUNTY

PURCHASE ORDER NO.

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

185503

FL SALES TAX EXEMPTION # 85-8012621915C-2

FEDERAL ID # 59-6000615

VENDOR F B11840	SHIP TO THIS ADDRESS
BROWNS REFRIGERATION & EQUIPMENT CO., INC. P. O. BOX 5801 Tallahassee FL 32314	SCHOOL FOOD SERVICE-SCHOOL BD OF GADSDEN CO. 35 Martin Luther King Jr. Blvd Quincy FL 32351
<i>Change Order: 4/22/14</i>	

PRINCIPAL / SUPERVISOR <i>Paula Milton</i>	COMPTROLLER <i>Bonnie [Signature]</i>	SUPERINTENDENT <i>[Signature]</i>
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QUANTITY	PRODUCT NO.	DESCRIPTION	UNIT PRICE	TOTAL
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Piggyback off: LEON COUNTY SCHOOL BOARD (Nutrition Service)
RFP No.305-2013 PM & REPAIR OF WALK IN OR REACH IN COOLERS DIST WIDE

see attached recommendation letter and cost proposal form(s) - pre-qualified vendor(s)

BLANKET PURCHASE ORDER FOR PM & REPAIRS AS NEEDED: 1 \$3,000.00
Change Order due to Emergency repairs to prevent fines, food loss & health related issues + 5,000.00

DATE RECEIVED _____ BY _____
 DATE APPROVED _____ BY _____
 DATE FINANCE _____ BY _____

PAY TERMS: NET 30

TOTAL **8,000.00**

- 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. *[Signature]*

DISTRIBUTION TO BE COMPLETED BY ORIGINATOR						AMOUNT	FINANCE DEPT USE EXPENDITURE
FUND	FUNCTION	OBJECT	CENTER	PROJECT	PROGRAM		
410	7600	350	9004	0750	0713	8,000.00	
410	7600	350	0141	0704		700.00	
410	7600	350	0071	0709		2222.60	
410	7600	350	9004	0750		2077.40	

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 22, 2014

TITLE OF AGENDA ITEMS: Food Service Purchase Change Order for Refrigeration Services

DIVISION: Finance Department / Food Service

PURPOSE AND SUMMARY OF ITEMS: \$5,000 change order to purchase order (PO) 185503 to increase PO total to \$8,000 for emergency repairs, prevent fines, food loss, and health related issues.

FUND SOURCE: Fund 410 Food Service

AMOUNT: Total of PO after increase \$8,000

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.

DATE **SFS**
8/16/13

THE SCHOOL BOARD OF GADSDEN COUNTY

PURCHASE ORDER NO.

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

185503

FL SALES TAX EXEMPTION # 85-8012621915C-2

FEDERAL ID # 59-6000615

VENDOR F B11840	SHIP TO THIS ADDRESS
BROWNS REFRIGERATION & EQUIPMENT CO., INC. P. O. BOX 5801 Tallahassee FL 32314	SCHOOL FOOD SERVICE-SCHOOL BD OF GADSDEN CO. 35 Martin Luther King Jr. Blvd Quincy FL 32351

Change Order: 4/22/14

PRINCIPAL / SUPERVISOR <i>Paula Milton</i>	COMPTROLLER <i>Bonnie</i>	SUPERINTENDENT <i>[Signature]</i>
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QUANTITY	PRODUCT NO.	DESCRIPTION	UNIT PRICE	TOTAL
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Piggyback off: LEON COUNTY SCHOOL BOARD (Nutrition Service)
RFP No.305-2013 PM & REPAIR OF WALK IN OR REACH IN COOLERS DIST WIDE

see attached recommendation letter and cost proposal form(s) - pre-qualified vendor(s)

BLANKET PURCHASE ORDER FOR PM & REPAIRS AS NEEDED: 1 \$3,000.00
Change Order due to Emergency repairs to prevent + 5,000.00
fines, food loss & health related issues

DATE RECEIVED _____ BY _____
DATE APPROVED _____ BY _____
DATE FINANCE _____ BY _____

PAY TERMS: NET 30 TOTAL \$8,000.00

- 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						AMOUNT	FINANCE DEPT USE EXPENDITURE
FUND	FUNCTION	OBJECT	CENTER	PROJECT	PROGRAM		
410	7600	350	9004	0750	0713	8,000.00	
410	7600	350	0141	0704		3,000.00	
410	7600	350	0071	0709		700.00	
410	7600	350	9004	0750		2222.60	
						2077.40	

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: April 22, 2014

TITLE OF AGENDA ITEMS: Request to Delete from Capital Assets and Sale to Highest Bidder

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS:

In accordance with Sections 274.04, 274.05 and 274.06, Florida Statutes, Board approval is requested to delete \$448,208.00 plus applicable depreciation from the Motor Vehicle Capital Assets. This action is required based on the information received from the Director of Transportation.

VIN #	Purchase Price	Miles	Inventory Tag #	Vehicle #
1. 1BAKGCKAX7F239195	69,725.00	143026	200647	06-16
2. 1TBBU3B2511089839	69,191.00	218720	200728	00-143
3. 1HVBBAAN6YH290884	51,416.00	189575	200638	00-131
4. 1T88U3B2111093855	63,191.00	215450	200196	00-115
5. 1HVBBAAN0YH29088	51,416.00	203067	200106	00-110
6. 2B4HB11Y1YK151573	16,887.00	262165	220670	01-514
7. 1T88U3B2X11093854	63,191.00	172131	200118	00-137
8. 1T88U3B2311089838	63,191.00	223251	200217	00-90

TOTAL NUMBER OF VEHICLES 8

REVENUE: **Applicable Funds**

AMOUNT: **\$448,208. 00**

PREPARED BY: Bruce James 

POSITION(s): **Inventory Control Specialist**

DIST: 20 FY: 14 2. FIXED ASSETS TIME: 11:35
 NUMB: 00200647

ITEM CODE-----DESCRIPTION -----SERIAL #-----
 5000015 BUSES 1BAKGCKAX7F239195

TAGGED? MODEL # VDR: V 999999999 VENDOR PRIOR TO TERMS
 Y 06 MFG: M 000000415 BLUEBIRD
 VEH: 06-16 TAG: 232671 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: 00 RM: 0000

ACQUIRED DATE P.O.# CHECK# OLG OWN CNTR-OBJ-FND-PROJECT-----AMOUNT
 040306 _____ 045108 0 - _____ 69,725.00

MAINT CONTRACT: _____
 COMMENTS HOMER KNIGHT TOTAL COST: 69,725.00

STATUS INV DT CN -----DISPOSITION----- DISP DT LIF ACCUM DEPR: 50,550.63
 _____ G 07 REMOVED 021014 10 CURR VAL: 19,174.37
 SALVAGE: _____

IF SOLD DATE: RECEIPT NO: SOLD FOR: _____

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8AN7

4-© 1 TERMS 199.44.72.2 TW1H0058 2/41

DIST: 20 FY: 14

2. FIXED ASSETS

TIME: 11:35

NUMB: 00200728

ITEM	CODE-----	DESCRIPTION	SERIAL #-----
	5000015	BUSES	1TBBU3B2511089839

TAGGED?	MODEL #	VDR: V 999999999	VENDOR PRIOR TO TERMS
Y	00	MFG: M 000001168	THOMAS
		VEH: 00-143	TAG: 72879 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: 00 RM: 0000

ACQUIRED	DATE	P.O.#	CHECK#	OLG	OWN	CNTR-OBJ-FND-PROJECT-----	AMOUNT
	021600	_____	_____	0	-	_____	63,191.00

MAINT CONTRACT:	_____	TOTAL COST:	63,191.00
COMMENTS	WALKER		

STATUS	INV DT	CN	-----DISPOSITION-----	DISP DT	LIF	ACCUM DEPR:	63,191.00
	_____	G 07	REMOVED	021014	10	CURR VAL:	

IF SOLD	DATE:	RECEIPT NO:	SOLD FOR:
	_____	_____	_____,_____,____.

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8AN7

4-©	1	TERMS	199.44.72.2	TW1H0058	2/41
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DIST: 20 FY: 14

2. FIXED ASSETS
NUMB: 00200638

TIME: 11:35

ITEM CODE-----DESCRIPTION -----SERIAL #-----
5000015 BUSES 1HVBBAAN6YH290884

TAGGED? MODEL # VDR: V 999999999 VENDOR PRIOR TO TERMS
Y 00 MFG: M 000000400 INTERNATIONAL
VEH: 00-131 TAG: 120562 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: 00 RM: 0000

ACQUIRED DATE P.O.# CHECK# OLG OWN CNTR-OBJ-FND-PROJECT-----AMOUNT
021600 _____ 0 - _____ 51,416.00

MAINT CONTRACT: _____
COMMENTS SPARE _____ TOTAL COST: 51,416.00

STATUS INV DT CN ----DISPOSITION---- DISP DT LIF ACCUM DEPR: 51,416.00
_____ G 07 REMOVED 021014 10 CURR VAL:

IF SOLD DATE: _____ RECEIPT NO: _____ SALVAGE: _____
SOLD FOR: _____

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8AN7

4-© 1 TERMS 199.44.72.2 TW1H0058 2/41

DIST: 20 FY: 14 2. FIXED ASSETS TIME: 11:35
 NUMB: 00200196

ITEM CODE-----DESCRIPTION -----SERIAL #-----
 5000015 BUSES 1T88U3B2111093855

TAGGED? MODEL # VDR: V 999999999 VENDOR PRIOR TO TERMS
 Y 00 MFG: M 000001168 THOMAS
 VEH: 00-115 TAG: 120541 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: 00 RM: 0000

ACQUIRED	DATE	P.O.#	CHECK#	OLG	OWN	CNTR-OBJ-FND-PROJECT-----	AMOUNT
	040500	_____	_____	0	-	_____	63,191.00

MAINT CONTRACT: _____
 COMMENTS AMY PROCTOR TOTAL COST: 63,191.00

STATUS INV DT CN ----DISPOSITION---- DISP DT LIF ACCUM DEPR: 63,191.00
 _____ G 07 REMOVED 021014 10 CURR VAL:

IF SOLD DATE: RECEIPT NO: SOLD FOR: _____
 SALVAGE: _____

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8AN7

4-©	1	TERMS	199.44.72.2	TW1H0058	2/41
-----	---	-------	-------------	----------	------

DIST: 20 FY: 14

2. FIXED ASSETS
 NUMB: 00200106

TIME: 11:45

ITEM CODE-----DESCRIPTION -----SERIAL #-----
 5000015 BUSES 1HVBBAAN0YH290881

TAGGED? MODEL # VDR: V 999999999 VENDOR PRIOR TO TERMS
 Y 00 MFG: M 000000400 INTERNATIONAL
 VEH: 00-110 TAG: 120527 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: 00 RM: 0000

ACQUIRED DATE P.O.# CHECK# OLG OWN CNTR-OBJ-FND-PROJECT-----AMOUNT
 021600 _____ 0 - _____ 51,416.00

MAINT CONTRACT: _____
 COMMENTS LINDA COSTER TOTAL COST: 51,416.00

STATUS INV DT CN -----DISPOSITION----- DISP DT LIF ACCUM DEPR: 51,416.00
 _____ G 07 REMOVED 021014 10 CURR VAL:

IF SOLD DATE: RECEIPT NO: SALVAGE: _____
 SOLD FOR: _____

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8AOJ

4-© 1 TERMS 199.44.72.2 TW1H0209 2/41

DIST: 20 FY: 14

2. FIXED ASSETS

TIME: 11:45

NUMB: 00200670

ITEM CODE-----DESCRIPTION -----SERIAL #-----
 5000001 VANS 2B4HB11Y1YK151573

TAGGED? MODEL # VDR: V 999999999 VENDOR PRIOR TO TERMS
 Y 01 MFG: M 000000007 DODGE
 VEH: 01-514 TAG: 120573 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: RM: 0000

ACQUIRED DATE P.O.# CHECK# OLG OWN CNTR-OBJ-FND-PROJECT-----AMOUNT
 062801 _____ 0 - _____ 16,887.00

MAINT CONTRACT: _____
 COMMENTS MAIL VAN -BAMA TOTAL COST: 16,887.00

STATUS INV DT CN ----DISPOSITION---- DISP DT LIF ACCUM DEPR: 16,887.00
 _____ G 07 REMOVED 021014 7 CURR VAL:

IF SOLD DATE: RECEIPT NO: SALVAGE: _____
 SOLD FOR: _____

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8A0J

4-© 1 TERMS 199.44.72.2 TW1H0209 2/41

DIST: 20 FY: 14 2. FIXED ASSETS TIME: 12:09
 NUMB: 00200118

ITEM CODE-----DESCRIPTION -----SERIAL #-----
 5000015 BUSES 1T88U3B2X11093854

TAGGED? MODEL # VDR: V 999999999 VENDOR PRIOR TO TERMS
 Y 00 MFG: M 000001168 THOMAS
 VEH: 00-137 TAG: 120540 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: RM:

ACQUIRED DATE P.O.# CHECK# OLG OWN CNTR-OBJ-FND-PROJECT-----AMOUNT
 040500 _____ 0 - _____ 63,191.00

MAINT CONTRACT: _____
 COMMENTS AMOS BOSTICK TOTAL COST: 63,191.00

STATUS INV DT CN ----DISPOSITION---- DISP DT LIF ACCUM DEPR: 63,191.00
 _____ G 07 REMOVED 030314 10 CURR VAL:

IF SOLD DATE: RECEIPT NO: SALVAGE: _____
 SOLD FOR: _____

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8A05

4-© 1 TERMS 199.44.72.2 TW1H0361 2/41

DIST: 20 FY: 14

2. FIXED ASSETS
NUMB: 00200217

TIME: 12:03

ITEM CODE-----DESCRIPTION -----SERIAL #-----
5000015 BUSES 1T88U3B2311089838

TAGGED? MODEL # VDR: V 999999999 VENDOR PRIOR TO TERMS
Y 00 MFG: M 000001168 THOMAS
VEH: 00-90 TAG: 120542 TITLE: _____

LOCATED CNTR: 9003 TRANS.DEPT-SCHOOL BD GADSDEN DEPT: __ BLD: 00 RM: 0000

ACQUIRED DATE P.O.# CHECK# OLG OWN CNTR-OBJ-FND-PROJECT-----AMOUNT
040500 _____ 0 _____ 63,191.00

MAINT CONTRACT: _____
COMMENTS SPARE TOTAL COST: 63,191.00

STATUS INV DT CN ----DISPOSITION---- DISP DT LIF ACCUM DEPR: 63,191.00
_____ G 07 REMOVED 030314 10 CURR VAL:

IF SOLD DATE: RECEIPT NO: SALVAGE: _____
SOLD FOR: _____

FIXED ASSET RECORD DISPLAYED. NEXT? TERML: 8A05

4-© 1 TERMS 199.44.72.2 TW1H0361 2/41

 **AIA** Document G709™ – 2001

APR 2 2:56PM

Work Changes Proposal Request

PROJECT (Name and address):
Gadsden County Havana M. S.
Addition

PROPOSAL REQUEST NUMBER: 001

OWNER:

DATE OF ISSUANCE: March 26, 2014

ARCHITECT:

OWNER (Name and address):
Gadsden County School Board
35 Martin Luther King, Jr. Blvd.
Quincy, FL 32351

CONTRACT FOR: General Construction

CONSULTANT:

CONTRACT DATE:

CONTRACTOR:

FIELD:

OTHER:

FROM ARCHITECT (Name and address):
Clemons, Rutherford & Associates,
Inc.
2027 Thomasville Road
Tallahassee, FL 32308

ARCHITECT'S PROJECT NUMBER: 13063

TO CONTRACTOR (Name and address):
Cook Brothers, Inc.
1255 Commerce Blvd.
Midway, FL 32343

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. Within Zero (0) days, the Contractor must submit this proposal or notify the Architect, in writing, of the date on which proposal submission is anticipated.

THIS IS NOT A CHANGE ORDER, A CONSTRUCTION CHANGE DIRECTIVE OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

DESCRIPTION (Insert a written description of the Work):

- 1) Change flooring in Resource Room 1411 & 1412 to Resilient Athletic Surfacing.
- 2) Change flooring in ESE 1417 & 1413 to CPT. Provide typical carpet tile pattern in this space.
- 3) Add a 4 ft x 4 ft tackboard, equipment #2, to one side of the markerboard in rooms 1405, 1406, 1407, 1408, 1409, 1410, 1426, 1427, 1428, 1429, 1430, 1431, 1438, 1439, 1440, 1441. Move the tackboard at the door to the room to the other side of the markerboard.
- 4) Add a 4 ft x 4 ft tackboard equipment #2, to one side of the markerboard in rooms 1411, 1412, 1413, 1422, 1423, 1435, & 1436.
- 5) Add a 4 ft x 4 ft tackboard to the east wall of 1413, location to be determined
- 6) Add a 4 ft x 4 ft tackboard to the north wall of 1435 & 1436 at toilet room.

ATTACHMENTS (List attached documents that support description):

Sketch #1 & Sketch #2

REQUESTED BY THE ARCHITECT:


(Signature)

Tambree Bramblett, Interior Designer
(Printed name and title)

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User Notes:

(1144277608)

APPROVED BY: Wayne Shepard DATE: MARCH 31, 2014
DIRECTOR OF FACILITIES MODIFICATION NO. 1

Gadsden County School Board

CONTINGENCY MODIFICATION

DATE: 3/6/2014

PROJECT NAME/LOCATION: Havana Middle School Addition

CONTINGENCY CHANGE: Additional site work and changes to holding pond per ASI #1. Added column footings and PEMB changes due to ASI #2. Included shop drawing costs from cabinet subcontractor, due to their contract being terminated.

We are requesting authorization to make the following changes to the Construction Manager's Contingency Amount:

1. See Attached Back-up Materials:

Total Amount of This Request:	-\$21,939.11
Original Contingency Amount:	\$100,000.00
Contingency Amount Before This Modification:	\$100,000.00
Revised Contingency Amount:	\$78,060.89


Contractor Signature - 3/6/14

Wayne Shepard, MARCH 31, 2014
Owner Signature - Date


Architect/Engineer Signature - Date

3.29.14

PYRAMID EXCAVATION

23-Jan-14

8440 Florida/Georgia Highway
Havana, Florida 32333
PH 850-539-8100

Sheet C402

Temporary Disposal area

Disposal area not to be used

Total **\$0.00**

Sheet C501

Additional Vertical Recovery Unit

Materials

60" Pipe section		\$1,052.88
Interior Pipe		\$369.00
Tee		\$250.00
6 Reinforcing Hoops		\$420.00
6" Conc Base		\$950.00
# 57 Rock 3 Tons at 40.00		\$120.00
Filter Material/Imperm Material		\$400.00
Filter Sand 6 CYD		\$300.00

SUPERINTENDANT	12 hrs	\$420.00
OPERATOR	12 hrs	\$300.00
LABOR	12 hrs	\$120.00
LABOR	12 hrs	\$120.00
LABOR	12 hrs	\$120.00
BACKHOE	12 hrs	\$1,200.00
LOADER	2 hrs	\$240.00

Subtotal		\$6,381.88
Mark-Up at 7.5%		\$478.64

Total **\$6,860.52**

C801

New Emergency Overflow Weir

Additional RipRap	\$700.00	
M/U 7.5%	\$52.50	
Total	\$752.50	\$752.50
<u>Additional Fabric Called out at other Vertical Recovery Units</u>		
For units in original Bid		
4 at 175.00 Each	\$700.00	\$752.50
Mark-Up at 7.5%	\$52.50	
<u>Revisions to Outfall Structure</u>		
Additional Fabrication Costs	\$1,600.00	
Mark-Up at 7.5%	\$120.00	
Total		\$1,720.00

TOTAL **\$13,858.64**

IT IS ALSO STATED ON THE PLANS THAT THE EXISTING FILTER IS TO BE PROTECTED. THE ENGINEER STATED AT OUR ONSITE MEETING THAT THE EXISTING FILTER WAS NOT NECESSARY FOR THE POND TO FUNCTION PYRAMID WILL MAKE ITS BEST EFFORT TO NOT DAMAGE THE FILTER BUT CAN MAKE NO WARRANTY ON THE EXISTING FILTER



AMERICAN CAD SOLUTIONS, LLC

2472 WELLINGTON DR
HOWELL, MI 48843
PHONE # (248) 867-4680
FAX # (517) 618-9446

MGORAJ@AMERICANCADSOLUTIONS.COM
WWW.AMERICANCADSOLUTIONS.COM


INVOICE

DATE	INVOICE #
1/8/2014	14-551

BILL TO
ANDY'S CABINETS & MILLWORK, INC. 5120 WOODLANE CIRCLE TALLAHASSEE, FL 32303

TERMS
30 DAYS

DESCRIPTION	AMOUNT				
TIME SPENT ON SHOP DRAWINGS FOR HAVANA MIDDLE SCHOOL	354.75				
THANK YOU FOR YOUR BUSINESS. WE DO EXPECT PAYMENT WITHIN 30 DAYS, SO PLEASE PROCESS THIS INVOICE WITHIN THAT TIME. THERE WILL BE A 15% INTEREST CHARGE PER MONTH ON LATE INVOICES.	<table border="1"> <tr> <td>Payments/Credits</td> <td>\$0.00</td> </tr> <tr> <td>BALANCE DUE</td> <td>\$354.75</td> </tr> </table>	Payments/Credits	\$0.00	BALANCE DUE	\$354.75
Payments/Credits	\$0.00				
BALANCE DUE	\$354.75				

1. DATE ISSUED: 03/25/2014		2. PROGRAM CFDA: 93.501		 <p>U.S. Department of Health and Human Services HRSA Health Resources and Services Administration</p> <p>NOTICE OF AWARD AUTHORIZATION (Legislation/Regulation) Patient Protection and Affordable Care Act, P.L. 111-148 Patient Protection and Affordable Care Act of 2010, Title IV, §4101 (P.L. 111-148)</p>						
3. SUPERSEDES AWARD NOTICE dated: except that any additions or restrictions previously imposed remain in effect unless specifically rescinded.										
4a. AWARD NO.: 7 C12CS26767-01-00	4b. GRANT NO.: C12CS26767	5. FORMER GRANT NO.: 6 C12CS23445-01-02								
6. PROJECT PERIOD: FROM: 10/01/2013 THROUGH: 11/30/2014										
7. BUDGET PERIOD: FROM: 10/01/2013 THROUGH: 11/30/2014										
8. TITLE OF PROJECT (OR PROGRAM): Affordable Care Act (ACA) Grants for School-Based Health Centers Capital Program										
9. GRANTEE NAME AND ADDRESS: GADSDEN COUNTY SCHOOL DISTRICT 35 Martin Luther King, Jr. Blvd Gadsden, FL 32351-4411 DUNS NUMBER: 152811279				10. DIRECTOR: (PROGRAM DIRECTOR/PRINCIPAL INVESTIGATOR) Beverly Ann Nash GADSDEN COUNTY SCHOOL DISTRICT MailStop Code: 32351 35 Martin Luther King, JR. Blvd Gadsden, FL 32351-4411						
11. APPROVED BUDGET: (Excludes Direct Assistance) <input checked="" type="checkbox"/> Grant Funds Only <input type="checkbox"/> Total project costs including grant funds and all other financial participation				12. AWARD COMPUTATION FOR FINANCIAL ASSISTANCE:						
a. Salaries and Wages : \$0.00				a. Authorized Financial Assistance This Period \$499,794.00						
b. Fringe Benefits : \$0.00				b. Less Unobligated Balance from Prior Budget Periods						
c. Total Personnel Costs : \$0.00				i. Additional Authority \$0.00						
d. Consultant Costs : \$0.00				ii. Offset \$0.00						
e. Equipment : \$61,259.00				c. Unawarded Balance of Current Year's Funds \$0.00						
f. Supplies : \$0.00				d. Less Cumulative Prior Awards(s) This Budget Period \$0.00						
g. Travel : \$0.00				e. AMOUNT OF FINANCIAL ASSISTANCE THIS ACTION \$499,794.00						
h. Construction/Alteration and Renovation : \$438,535.00				13. RECOMMENDED FUTURE SUPPORT: (Subject to the availability of funds and satisfactory progress of project)						
i. Other : \$0.00				<table border="1"> <thead> <tr> <th>YEAR</th> <th>TOTAL COSTS</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="text-align: center;">Not applicable</td> </tr> </tbody> </table>			YEAR	TOTAL COSTS	Not applicable	
YEAR	TOTAL COSTS									
Not applicable										
j. Consortium/Contractual Costs : \$0.00				14. APPROVED DIRECT ASSISTANCE BUDGET: (In lieu of cash)						
k. Trainee Related Expenses : \$0.00				a. Amount of Direct Assistance \$0.00						
l. Trainee Stipends : \$0.00				b. Less Unawarded Balance of Current Year's Funds \$0.00						
m. Trainee Tuition and Fees : \$0.00				c. Less Cumulative Prior Awards(s) This Budget Period \$0.00						
n. Trainee Travel : \$0.00				d. AMOUNT OF DIRECT ASSISTANCE THIS ACTION \$0.00						
o. TOTAL DIRECT COSTS : \$499,794.00										
p. INDIRECT COSTS (Rate: % of S&W/TADC) : \$0.00										
q. TOTAL APPROVED BUDGET : \$499,794.00										
i. Less Non-Federal Share: \$0.00										
ii. Federal Share: \$499,794.00										
15. PROGRAM INCOME SUBJECT TO 45 CFR Part 74.24 OR 45 CFR 92.25 SHALL BE USED IN ACCORD WITH ONE OF THE FOLLOWING ALTERNATIVES: A=Addition B=Deduction C=Cost Sharing or Matching D=Other [A] Estimated Program Income: \$0.00										
16. THIS AWARD IS BASED ON AN APPLICATION SUBMITTED TO, AND AS APPROVED BY HRSA, IS ON THE ABOVE TITLED PROJECT AND IS SUBJECT TO THE TERMS AND CONDITIONS INCORPORATED EITHER DIRECTLY OR BY REFERENCE IN THE FOLLOWING: a. The grant program legislation cited above. b. The grant program regulation cited above. c. This award notice including terms and conditions, if any, noted below under REMARKS. d. 45 CFR Part 74 or 45 CFR Part 92 as applicable. In the event there are conflicting or otherwise inconsistent policies applicable to the grant, the above order of precedence shall prevail. Acceptance of the grant terms and conditions is acknowledged by the grantee when funds are drawn or otherwise obtained from the grant payment system.										
REMARKS: (Other Terms and Conditions Attached [X]Yes []No)										
Electronically signed by <i>Sheila Gale</i> , Grants Management Officer on : 03/25/2014										
17. OBJ. CLASS: 41.11		18. CRS-EIN: 1596000615A1		19. FUTURE RECOMMENDED FUNDING: \$0.00						
FY-CAN	CFDA	DOCUMENT NO.	AMT. FIN. ASST.	AMT. DIR. ASST.	SUB PROGRAM CODE	SUB ACCOUNT CODE				
12 - 3984017	93.501	C12CS26767A0	\$499,794.00	\$0.00	NA	ACA-SBHCCP-14				