

AGENDA

SCHOOL BOARD WORKSHOP

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

February 24, 2015

4:30 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to order
2. Financial Data Reports – **SEE PAGE #2**
3. Discussion Items
 - a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues. **SEE PAGE #69**
 - b. Discussion of General Fund Amendment #1 see agenda item. **SEE PAGE #70**
 - c. Discussion of current audit status; adjustments to June 30, 2014 Fund Balance; projection of current year status; Reference material Florida Statutes Chapter 218 and AG report on Significant Trends in DSB audits from 2012-13 - **SEE PAGE #74**
 - d. Miscellaneous finance department items:
 - i. Food Service – incident and employee reprimands – discussion
 - ii. Remaining Balance for the Patricia Boyd McLain Fund bequest. **SEE PAGE #123**
 - iii. Miscellaneous as applicable.
 - e. Facilities update from Wayne Shepard.
 - f. Other
4. School Board Requests and Concerns
5. Adjournment

District Revenues	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	
District Total	2,489,103.46	5,510,110.11	3,286,899.70	4,611,146.73	8,456,682.95	6,661,221.24	4,338,120.30	35,353,284.49
District Expenses	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	
	2,457,842.24	3,713,068.13	5,026,673.01	5,518,708.85	4,323,141.03	5,658,516.87	4,878,867.23	31,576,817.36
Collections greater than expenses								3,776,467.13

Note: The spike in revenue collection during the months of November and December are from receiving the majority of tax revenues for the year.

as of 1/15/15 terms data

Rev.	Title	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN
191	JROTC		10,591.20	10,591.20	10,591.20	10,590.90	10,590.90	10,495.40
199	Misc Federal	129.00	44,223.26	194,435.55	258,287.04	157,621.59	170,751.13	59,256.53
201	Vocational Act		6,458.40	13,385.99	14,423.97	7,357.14	11,407.44	12,223.51
202	Medicaid Adm Claim							72,500.00
214	Race to Top		33,183.25	14,355.97	46,744.15	15,309.87	20,073.85	14,887.68
225	Tch.train recruit		24,737.50	20,120.67	84,477.25	32,243.77	27,402.92	24,461.88
230	Ind.w/Disab(IDEA)		38,866.36	106,811.05	243,815.01	117,777.99	150,543.52	131,627.56
240	Title I EL/SEC Ed		183,075.83	199,033.54	393,087.83	134,860.69	149,013.73	373,101.87
260	Nat'l Sch Lunch						18,681.30	
261	Free Lunch			160,539.84	328,004.46	340,204.68	221,684.76	
262	Free Breakfast			70,143.92	147,432.70	155,503.96	108,022.10	
263	After Sch Snack				3,449.74	6,888.00	6,536.22	
265	Commodities Rec						210,529.51	
267	Summer Feeding		123,370.82					
268	Fresh Fruit & Veg	9.00	9.00				21,768.13	24,933.25
280	Federal thru local		12,480.50	13,000.00	42,304.74	28,443.61	49,069.00	
290	Other Fed thru State		25,592.49	5,972.99	5,788.06	4,912.16	64,376.88	21,584.04
310	FEFP	1,959,279.00	3,852,209.00	1,892,930.00	2,044,762.00	1,930,888.00	2,148,256.00	2,025,964.00
315	Wkforce Dev	46,656.00	93,312.00	46,656.00	46,656.00	46,656.00	46,656.00	23,328.00
318	Adults w/Disability							57,810.20
337	Breakfast Suplmnt					18,615.00		
338	Lunck Supplement					16,945.00		
341	Racing Comm Funds							55,812.50
343	State Lic. Tax MH	314.96	755.75	175.54	1,326.39	2,226.92	2,294.39	4,240.39
355	Class Size	475,826.00	951,652.00	475,826.00	475,826.00	475,826.00	475,826.00	517,595.00
371	VPK reimbirsement			34,908.20	81,572.29	88,132.85	61,732.28	57,878.32
390	Misc. State	124.00	816.41	508.00	532.00	1,852.03	420.00	574.00
391	PECO				63,513.00			16,423.06
397	Charter Sch Cap Out		20,022.00	9,996.00	10,481.00	10,480.00		23,500.00
411	District Sch Tases					3,795,697.67	2,071,073.09	398,842.89
413	Cap. Improv Taxes					886,134.36	483,508.17	299,111.37
421	Tax Sale Certificate		2,853.79	2,955.68	6,847.86	3,729.99	1,451.39	5,420.95
425	Facility Rental				1,019.25		125.00	

no of 1/15/15 forms data

431	Interest on Invst	703.26	1,391.15	465.01	180.38	116.48	646.87		
433	Net incr/decr Inv	506.07	493.57	-6,524.45					
440	Donations						527.12	1,261.28	
451	FS trans to Gen Fnd			3,807.00	15,433.03		11,009.20	40,001.62	
462	Post Sec. Vocational		39,307.49						
490	Misc. Local	100.00	13,009.70	2,368.00	4,343.98	150,787.55	9,373.67	2,710.20	
491	Bus fees	4,179.00	5,445.30		1,105.50	492.50	1,598.20	518.75	
492	Sch Activity Trans		152.25		1,091.85	669.90	1,149.15	559.05	
493	Sale of Junk		1,127.00			197.40	298.75		
494	Fed Indirect cost	77.17	77.17		63,268.69				
497	US Treas.ovrpmt		1,429.92		363.00		665.84	61,937.00	
630	Trans from Cap Proj		20,022.00	9,996.00	196,342.83	10,480.00	100,716.73	-2,540.00	
730	Sale Capital Assets	1,200.00	2,500.00	1,200.00					
732	G'Boro EL mort		945.00	3,242.00	3,242.00	942.00	3,442.00	2,100.00	
740	Loss Recovery				8,406.25				
741	Ins. Loss Recovery				6,427.28	4,098.94			
		2,489,103.46	5,510,110.11	3,286,899.70	4,611,146.73	8,456,682.95	6,661,221.24	4,338,120.30	35,353,284.49

as of 1/15/15
terms data

CHECKS	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	
PR Teacher	404,411.84	140,877.42	1,587,012.76	1,630,248.78	1,696,208.67	1,635,417.49	1,617,456.75	
PR EOM	732,613.91	1,450,623.24	1,489,057.61	1,535,966.16	1,552,395.14	1,537,477.27	1,568,066.81	
Misc.	928.56	540.38	6,719.92	12,008.15	3,277.90	1,182.13	1,928.71	
SUB-TOTAL	1,137,954.31	1,592,041.04	3,082,790.29	3,178,223.09	3,251,881.71	3,174,076.89	3,187,452.27	18,604,419.60
AP	176,056.86	114,139.23	420,814.38	578,083.50	233,455.30	372,578.47	339,190.97	
	550,774.36	666,363.46	204,482.48	384,780.13	247,857.07	1,204,599.69	689,997.95	
	108,897.93	572,797.29	81,839.45	94,456.91	327.60	907,190.99	60,645.73	
	700.00	767,727.11	370,587.05	316,339.26	589,619.35	70.83	165,058.59	
	875.00		866,159.36	966,825.96			436,521.72	
	2,102.10							
	60,214.20							
	420,267.48							
SUB-TOTAL	1,319,887.93	2,121,027.09	1,943,882.72	2,340,485.76	1,071,259.32	2,484,439.98	1,691,414.96	12,972,397.76
TOTAL	2,457,842.24	3,713,068.13	5,026,673.01	5,518,708.85	4,323,141.03	5,658,516.87	4,878,867.23	31,576,817.36

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

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

PROCESSED- 02/11/15 PAGE- 1
 TIME- 09:43 FY- 15
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
5100 INSTRUCTIONAL K-12						
460 DIESEL FUEL	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
5200 EXCEPTIONAL						
430 ELECTRICITY	91.94	.00	.00	.00	.00	91.94 100
*	91.94	.00	.00	.00	.00	91.94 100
6100 PUPIL PERSONNEL SERVICE						
450 GASOLINE	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
6150 PARENTAL INVOLVEMENT						
450 GASOLINE	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
7200 GENERAL ADMINISTRATION						
460 DIESEL FUEL	.00	.00	46.31	.00	.00	46.31-
*	.00	.00	46.31	.00	.00	46.31-
7500 FISCAL SERVICES						
450 GASOLINE	.00	.00	.00	.00	.00	.00
460 DIESEL FUEL	.00	.00	52.85	.00	.00	52.85-
*	.00	.00	52.85	.00	.00	52.85-
7800 PUPIL TRANSPORTATION SERVICES						
450 GASOLINE	21,995.00	2,008.16	5,741.15	.00	16,454.77	200.92- 0
460 DIESEL FUEL	678,005.00	2,799.15-	255,407.86	.00	522,024.19	99,427.05- 14-
490 OTHER ENERGY SERVICES	.00	.00	.00	.00	.00	.00
*	700,000.00	790.99-	261,149.01	.00	538,478.96	99,627.97- 14-
7900 OPERATION OF PLANT						
410 NATURAL GAS	36,458.99	3,623.21	43,027.18	.00	.00	6,568.19- 18-
420 BOTTLED GAS	36,100.00	1,025.39	12,564.97	.00	23,535.03	.00 0
430 ELECTRICITY	1,727,427.01	18,195.44	1,025,162.82	44,379.44	.00	657,884.75 38
460 DIESEL FUEL	14.00	.00	14.00	.00	.00	.00 0
*	1,800,000.00	22,844.04	1,080,768.97	44,379.44	23,535.03	651,316.56 36
8100 MAINTENANCE OF PLANT						
420 BOTTLED GAS	183.17	.00	183.17	.00	.00	.00 0

Add budget

*Request Budget
 Amendment IGF (General Fund)
 to update these
 amounts*

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

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

PROCESSED- 02/11/15 PAGE- 2
 TIME- 09:43 FY- 15
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT	PCT
FUNC/OBJ							
440 HEATING OIL	6,085.43	.00	3,361.57	.00	3,638.43	914.57-	15-
450 GASOLINE	.00	.00	.00	.00	.00	.00	
460 DIESEL FUEL	2,857.65	.00	1,819.41	.00	1,238.24	200.00-	6-
*	9,126.25	.00	5,364.15	.00	4,876.67	1,114.57-	12-
**	2,509,218.19	22,053.05	1,347,381.29	44,379.44	566,890.66	550,566.80	21

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

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

PROCESSED- 02/11/15 PAGE- 3
 TIME- 09:43 FY- 15
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
7600 FOOD SERVICE						
420 BOTTLED GAS	10,740.30	.00	5,605.57	.00	5,134.73	.00 0
450 GASOLINE	2,301.69	.00	110.84	.00	.00	2,190.85 95
460 DIESEL FUEL	1,554.38	.00	.00	.00	.00	1,554.38 100
*	14,596.37	.00	5,716.41	.00	5,134.73	3,745.23 25
**	14,596.37	.00	5,716.41	.00	5,134.73	3,745.23 25

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

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

PROCESSED- 02/11/15 PAGE- 4
 TIME- 09:43 FY- 15
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
6300 INSTRUCTIONAL/CURRICULUM DEV						
450 GASOLINE	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
7800 PUPIL TRANSPORATION SERVICES						
450 GASOLINE	243.73	.00	.00	.00	.00	243.73 100
460 DIESEL FUEL	.00	.00	.00	.00	.00	.00
*	243.73	.00	.00	.00	.00	243.73 100
7900 OPERATION OF PLANT						
430 ELECTRICITY	9,792.13	350.40	4,544.52	.00	.00	5,247.61 53
*	9,792.13	350.40	4,544.52	.00	.00	5,247.61 53
**	10,035.86	350.40	4,544.52	.00	.00	5,491.34 54

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,F,O TOT-2 SRC-D

PROCESSED- 02/11/15 PAGE- 5
 TIME- 09:43 FY- 15
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
5100 INSTRUCTIONAL K-12						
460 DIESEL FUEL	243.45-	.00	.00	.00	.00	243.45-
*	243.45-	.00	.00	.00	.00	243.45-
6400 INSTRUCTIONAL STAFF TRAINING						
450 GASOLINE	230.83-	.00	.00	.00	.00	230.83-
*	230.83-	.00	.00	.00	.00	230.83-
**	474.28-	.00	.00	.00	.00	474.28-

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

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

PROCESSED- 02/11/15 PAGE- 6
 TIME- 09:43 FY- 15
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION FUNC/OBJ	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
REQUEST TOTAL	2,533,376.14	22,403.45	1,357,642.22	44,379.44	572,025.39	559,329.09 22

RPRT- F2B40
 DIST- 20
 FUND- 110

GADSDEN COUNTY SCHOOLS
 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-02 SEQ-N/A TOT-N/A SRC-D

PROCESSED- 02/11/15
 TIME- 09:11
 MONTH- FEBRUARY

PAGE- 1
 FY- 15
 PRD- 08

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1108	SUNTRUST BANK LOAN HMS	.00	.00	.00
	1109	BENEFITS ACCOUNT	.00	.00	.00
	1111	GENERAL FUND CASH	.00	.00	.00
	1112	CASH-CAPITAL CITY	2,445,717.60-	1,632,843.72	1,505,744.79
	1113	CASH - CENTENNIAL BANK	1,049,083.77	.00	2,318,618.67-
	1114	PAYROLL CLEARING ACCT	.00	870,128.31	1,049,083.77
	1115	ACCTS PAYABLE CLEARING ACCT	.00	451,157.92	1,195.63-
	1116	PETTY CASH	50.00	.00	.00
	1117	WORKER'S COMPENSATION	173,664.52-	.00	6,745.60
	1119	CASH EQUIVALENT AT SBA	5,231,808.78	.00	1,000,708.43
	1121	TAXES RECEIVABLE CURRENT YEAR	.00	.00	.00
	1122	TAXES RECEIVABLE PRIOR YEAR	.00	.00	.00
	1130	ACCOUNTS RECEIVABLE	16,257.82	.00	.00
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	16,257.82
	1141	GENERAL OPERATING FUND	.00	.00	.00
	1142	DUE FROM INTERNAL FUND	14,347.10	.00	.00
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	14,347.10
	1144	DUE FROM FOOD SERVICE FUND	.00	.00	.00
	1145	DUE FROM 420 FUND	127,286.24	182,109.38	.00
	1146	DUE FROM 431 FUNDS	.00	.00	309,395.62
	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	15,527.43	.00	.00
	1156	EQUIPMENT	.00	.00	15,527.43
	1158	TRANSPORTATION	140,965.55	.00	.00
	1159	MAINTENANCE	55,013.95	.00	140,965.55
	1161	DUE FROM 433 FUND	.00	.00	.00
	1162	DUE FROM 435 FUND	.00	.00	.00
	1164	SBA INVESTMENTS POOL B	.00	.00	.00
	1165	DUE FROM 434 FUND	221.44	.00	.00
	1169	Other Securities-Investments	.00	.00	221.44
	1220	DUE FROM OTHER AGENCIES	4,650.50	.00	.00
	1224	DUE FROM STATE	.00	.00	4,650.50
	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	41,798,164.00	.00	.00
	1520	ENCUMBRANCES	2,423,913.88	14,016.16	41,798,164.00
	1530	EXPENDITURES	22,826,383.65	1,677,440.49	41,155.70
				2,799.15	2,396,774.34
	*	TOTAL ASSETS AND OTHER DEBITS	71,084,291.99	4,827,695.98	3,879,635.53
					72,032,352.44
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2100	CLEARING	117.60	1,000,826.03	1,000,708.43

RPRT- F2B40
 DIST- 20
 FUND- 110

GADSDEN COUNTY SCHOOLS
 GENERAL FUND

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-02 SEQ-N/A TOT-N/A SRC-D

PROCESSED- 02/11/15
 TIME- 09:11
 MONTH- FEBRUARY

PAGE- 2
 FY- 15
 PRD- 08

	BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
2114 BOARD BENEFITS-OTHER	.00	86,742.48	298,621.63	211,879.15
2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
2121 OTHER	.00	.00	.00	.00
2122 DEDUCT/CONTRIB FOR EMP ON LEAV	994.33	.00	.00	994.33
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	1,219,096.28	1,219,096.28	.00
2171 DEDUCTIONS	.00	.00	.00	.00
2172 CURRENTLY AVAILABLE	.00	.00	.00	.00
2173 OTHER PAYROLL DEDUCTIONS	519.68	213,141.23	347,772.35	135,150.80
2179 BENEFIT ACCOUNT HOLDING RE1109	.00	.00	.00	.00
2220 DEPOSITS PAYABLE	3,400.95	.00	.00	3,400.95
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	41,094,089.19	.00	.00	41,094,089.19
2520 REVENUE	25,151,532.79	.00	628,807.32	25,780,340.11
2710 RESTRICTED FOR STATE CARRYOVER	.00	.00	.00	.00
2720 RESERVED FOR ENCUMBRANCES	2,423,913.88	41,155.70	14,016.16	2,396,774.34
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	1,356,207.62	.00	.00	1,356,207.62
2891 ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
* TOTAL LIABILITIES	71,084,291.99	2,560,961.72	3,509,022.17	72,032,352.44

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 210 S.B.E. BOND FUND

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-02 SEQ-N/A TOT-N/A SRC-D

PROCESSED- 02/11/15
 TIME- 09:11
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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	.00	.00	.00	.00
	1160 INVESTMENTS	.00	.00	.00	.00
	1163 S.B.E. BONDS	23,412.60	.00	.00	23,412.60
	1510 ESTIMATED REVENUE	256,161.34	.00	.00	256,161.34
	1530 EXPENDITURES	.00	.00	.00	.00
	* TOTAL ASSETS AND OTHER DEBITS	279,573.94	.00	.00	279,573.94
LIABILITIES	2510 APPROPRIATIONS	256,161.34	.00	.00	256,161.34
	2520 REVENUE	.00	.00	.00	.00
	2725 RESTRICTED FUND BAL DEBT SERV	23,412.60	.00	.00	23,412.60
	2750 UNASSIGNED FUND BALANCE	.00	.00	.00	.00
	2751 BOND RESERVE	.00	.00	.00	.00
	2769 UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	279,573.94	.00	.00	279,573.94

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

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-02 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
	1510	ESTIMATED REVENUE	371,723.67	.00	.00	371,723.67
	1530	EXPENDITURES	185,861.83	.00	.00	185,861.83
	*	TOTAL ASSETS AND OTHER DEBITS	557,585.50	.00	.00	557,585.50
LIABILITIES	2510	APPROPRIATIONS	371,723.67	.00	.00	371,723.67
	2520	REVENUE	185,861.83	.00	.00	185,861.83
	2750	UNASSIGNED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	557,585.50	.00	.00	557,585.50

RPRT- F2B40
 DIST- 20
 FUND- 293

GADSDEN COUNTY SCHOOLS
 SUNTRUST LOAN FOR HMS

TERMS - FINANCIAL INFORMATION SERIES
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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1108	SUNTRUST BANK LOAN HMS	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	100,649.89	.00	.00	100,649.89
	1530	EXPENDITURES	201,433.46	.00	.00	201,433.46
	*	TOTAL ASSETS AND OTHER DEBITS	302,083.35	.00	.00	302,083.35
LIABILITIES	2510	APPROPRIATIONS	201,366.62	.00	.00	201,366.62
	2520	REVENUE	100,716.73	.00	.00	100,716.73
	2725	RESTRICTED FUND BAL DEBT SERV	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	302,083.35	.00	.00	302,083.35

RPRT- F2B40
 DIST- 20
 FUND- 331

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT CCB

TERMS - FINANCIAL INFORMATION SERIES
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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
	1510	ESTIMATED REVENUE	.00	.00	.00	.00
	1520	ENCUMBRANCES	109,034.08	.00	.00	109,034.08
	1530	EXPENDITURES	608,226.57	.00	.00	608,226.57
	*	TOTAL ASSETS AND OTHER DEBITS	717,260.65	.00	.00	717,260.65
LIABILITIES	2510	APPROPRIATIONS	608,226.57	.00	.00	608,226.57
	2520	REVENUE	.00	.00	.00	.00
	2720	RESERVED FOR ENCUMBRANCES	109,034.08	.00	.00	109,034.08
	2726	CAPITAL PROJ RESTRICTED FD BAL	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	717,260.65	.00	.00	717,260.65

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 340 PECO FUNDS

TERMS - FINANCIAL INFORMATION SERIES
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		BEGINNING	DEBITS	CREDITS	CURRENT	
		BALANCE			BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	76,646.32	.00	.00	76,646.32
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	253,807.00	.00	.00	253,807.00
	1520	ENCUMBRANCES	55,431.32	19,663.94	.00	75,095.26
	1530	EXPENDITURES	77,768.74	.00	.00	77,768.74
	*	TOTAL ASSETS AND OTHER DEBITS	463,653.38	19,663.94	.00	483,317.32
LIABILITIES	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2510	APPROPRIATIONS	253,807.00	.00	.00	253,807.00
	2520	REVENUE	154,415.06	.00	.00	154,415.06
	2720	RESERVED FOR ENCUMBRANCES	55,431.32	.00	19,663.94	75,095.26
	*	TOTAL LIABILITIES	463,653.38	.00	19,663.94	483,317.32

RPRT- F2B40
 DIST- 20
 FUND- 360

GADSDEN COUNTY SCHOOLS
 CO & DS FUND # 360

TERMS - FINANCIAL INFORMATION SERIES
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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	262,006.03	.00	.00	262,006.03
	1141	GENERAL OPERATING FUND	.00	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	53,851.46	.00	.00	53,851.46
	1530	EXPENDITURES	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	315,857.49	.00	.00	315,857.49
LIABILITIES	2163	DUE TO CAPITAL PROJ. FUND	.00	.00	.00	.00
	2510	APPROPRIATIONS	53,851.46	.00	.00	53,851.46
	2520	REVENUE	.00	.00	.00	.00
	2726	CAPITAL PROJ RESTRICTED FD BAL	262,006.03	.00	.00	262,006.03
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	315,857.49	.00	.00	315,857.49

RPRT- F2B40
 DIST- 20
 FUND- 379

GADSDEN COUNTY SCHOOLS
 CAPITAL IMPROVEMENTS

TERMS - FINANCIAL INFORMATION SERIES
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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1108	SUNTRUST BANK LOAN HMS	5,020.92	.00	5,020.92
	1112	CASH-CAPITAL CITY	2,149,850.35	57,204.35	2,206,608.30
	1115	ACCTS PAYABLE CLEARING ACCT	.00	446.40	.00
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	2,098,477.00	.00	2,098,477.00
	1520	ENCUMBRANCES	435,021.92	11,281.56	445,857.08
	1530	EXPENDITURES	1,096,222.27	446.40	1,096,668.67
	*	TOTAL ASSETS AND OTHER DEBITS	5,784,592.46	69,378.71	5,852,631.97
LIABILITIES	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00
	2163	DUE TO CAPITAL PROJ. FUND	.00	.00	.00
	2510	APPROPRIATIONS	3,575,975.99	.00	3,575,975.99
	2520	REVENUE	1,673,594.55	.00	1,730,798.90
	2720	RESERVED FOR ENCUMBRANCES	435,021.92	446.40	445,857.08
	2743	ASSIGNED CAPITAL PROJ FUND BAL	100,000.00	.00	100,000.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	5,784,592.46	446.40	5,852,631.97

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 DIST- 20
 FUND- 391

GADSDEN COUNTY SCHOOLS
 CAPITAL OUTLAY OTHER

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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	.00	.00	.00	.00
	1530	EXPENDITURES	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	.00	.00	.00	.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	.00	.00	.00	.00
	2520	REVENUE	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	.00	.00	.00	.00

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 393 HAVANA MIDDLE CONSTRUCT SUNTRS

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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
	1510	ESTIMATED REVENUE	.00	.00	.00	.00
	1520	ENCUMBRANCES	44,917.81	.00	.00	44,917.81
	1530	EXPENDITURES	1,564,534.53	.00	.00	1,564,534.53
	*	TOTAL ASSETS AND OTHER DEBITS	1,609,452.34	.00	.00	1,609,452.34
LIABILITIES	2510	APPROPRIATIONS	1,564,534.53	.00	.00	1,564,534.53
	2520	REVENUE	.00	.00	.00	.00
	2720	RESERVED FOR ENCUMBRANCES	44,917.81	.00	.00	44,917.81
	2726	CAPITAL PROJ RESTRICTED FD BAL	.00	.00	.00	.00
	2743	ASSIGNED CAPITAL PROJ FUND BAL	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	1,609,452.34	.00	.00	1,609,452.34

RPRT- F2B40
 DIST- 20
 FUND- 410

GADSDEN COUNTY SCHOOLS
 FOOD SERVICE FUND # 410

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	389,471.86	.00	86,540.52	302,931.34
	1114	PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	86,540.52	86,540.52	.00
	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	25,422.87	.00	.00	25,422.87
	1152	COMMODITY STORES	128,210.32	.00	.00	128,210.32
	1153	FOOD SERVICE SUPPLIES	4,801.42	.00	.00	4,801.42
	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	4,045,981.03	.00	.00	4,045,981.03
	1520	ENCUMBRANCES	924,257.08	.00	85,825.72	838,431.36
	1530	EXPENDITURES	2,219,701.65	86,540.52	.00	2,306,242.17
	*	TOTAL ASSETS AND OTHER DEBITS	7,738,846.23	173,081.04	258,906.76	7,653,020.51
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	.00	.00	.00	.00
	2167	DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00	.00
	2170	PAYROLL DED & WITHOLDINGS	.00	.00	.00	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00	.00
	2500	BUDGETARY CREDITS	.00	.00	.00	.00
	2510	APPROPRIATIONS	4,157,121.03	.00	.00	4,157,121.03
	2520	REVENUE	2,357,316.03	.00	.00	2,357,316.03
	2720	RESERVED FOR ENCUMBRANCES	924,257.08	85,825.72	.00	838,431.36
	2769	UNDESIGNATED FUND BALANCE	300,152.09	.00	.00	300,152.09
	2891	ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	7,738,846.23	85,825.72	.00	7,653,020.51

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	2,257.60	182,109.38	182,109.38	2,257.60
	1113	CASH - CENTENNIAL BANK	.00	.00	.00	.00
	1114	PAYROLL CLEARING ACCT	.00	73,404.47	73,404.47	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	108,176.13	108,176.13	.00
	1117	WORKER'S COMPENSATION	.00	528.78	528.78	.00
	1130	ACCOUNTS RECEIVABLE	.00	.00	.00	.00
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00	.00
	1145	DUE FROM 420 FUND	.00	.00	.00	.00
	1147	OTHER FUNDS FOR A/C PAYABLE	.00	.00	.00	.00
	1161	DUE FROM 433 FUND	.00	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1224	DUE FROM STATE	.00	.00	.00	.00
	1229	OTHER	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	9,442,349.68	.00	.00	9,442,349.68
	1520	ENCUMBRANCES	873,733.74	50,219.49	68,551.00	855,402.23
	1530	EXPENDITURES	3,642,574.80	210,483.31	.00	3,853,058.11
	*	TOTAL ASSETS AND OTHER DEBITS	13,960,915.82	624,921.56	432,769.76	14,153,067.62
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2100	CLEARING	.00	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	7,400.68	24,790.86	17,390.18
	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2122	DEDUCT/CONTRIB FOR EMP ON LEAV	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	127,286.24	.00	182,109.38	309,395.62
	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	103,502.68	103,502.68	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	19,114.46	30,098.21	10,983.75
	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	9,442,349.68	.00	.00	9,442,349.68
	2520	REVENUE	3,513,117.14	.00	.00	3,513,117.14
	2720	RESERVED FOR ENCUMBRANCES	873,733.74	68,551.00	50,219.49	855,402.23
	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	13,960,915.82	198,568.82	390,720.62	14,153,067.62

RPRT- F2B40
 DIST- 20
 FUND- 434

GADSDEN COUNTY SCHOOLS
 ARRA RACE TO THE TOP

TERMS - FINANCIAL INFORMATION SERIES
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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
	1130	ACCOUNTS RECEIVABLE	.00	.00	.00
	1165	DUE FROM 434 FUND	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	334,368.09	.00	334,368.09
	1520	ENCUMBRANCES	10,105.10	.00	11,009.63
	1530	EXPENDITURES	144,776.21	.00	144,776.21
	*	TOTAL ASSETS AND OTHER DEBITS	489,249.40	904.53	490,153.93
LIABILITIES	2114	BOARD BENEFITS-OTHER	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	221.44	.00	221.44
	2170	PAYROLL DED & WITHOLDINGS	.00	.00	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00
	2510	APPROPRIATIONS	334,368.09	.00	334,368.09
	2520	REVENUE	144,554.77	.00	144,554.77
	2720	RESERVED FOR ENCUMBRANCES	10,105.10	.00	11,009.63
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	489,249.40	904.53	490,153.93

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 851 TRUST FUND-UNREIMBURSE MEDICAL

TERMS - FINANCIAL INFORMATION SERIES
 BALANCE SHEET
 REQ-02 SEQ-N/A TOT-N/A SRC-D

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	8,159.48	.00	.00	8,159.48
	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	8,159.48	.00	.00	8,159.48
LIABILITIES	2110	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2179	BENEFIT ACCOUNT HOLDING RE1109	8,159.48	.00	.00	8,159.48
	*	TOTAL LIABILITIES	8,159.48	.00	.00	8,159.48

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	103,311,522.03	5,715,645.76	4,572,651.25	104,454,516.54
*	TOTAL LIABILITIES	103,311,522.03	2,845,802.66	3,988,797.17	104,454,516.54

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

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

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
5100 INSTRUCTIONAL K-12						
111 ADMINISTRATION-MISC EARNINGS	.00	.00	.00	.00	.00	.00
120 CLASSROOM TEACHER-REGULAR PA	9,633,185.27	801,041.67	4,918,073.76	4,894,715.11	.00	179,603.60- 1-
121 CLASSROOM TEACHER-MISC EARNI	6,663.60	8,820.00	82,083.60	.00	.00	75,420.00- 131-
123 TEACHER SUPPLEMENT	182,181.19	10,447.81	93,459.25	81,283.15	.00	7,438.79 4
124 CLASSRM TEACH-ANNUAL LEAVE	.00	.00	.00	.00	.00	.00
125 CLASSROOM TEACHER-SICK PAY	16,223.86	.00	16,223.86	.00	.00	.00 0
126 CLASSROOM TEACHER-HOURLY EMP	.00	.00	.00	.00	.00	.00
128 CLASSROOM TEACHER-SUMMER SCH	21,513.78	.00	21,513.78	.00	.00	.00 0
129 CLASSROOM TEACHER-BONUS	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	72,236.30	30,566.09	343,621.42	.00	167,936.00	439,321.12- 608-
150 INSTRUCTIONAL ASSIST-REGULAR	168,078.62	.00	84,404.98	86,853.07	.00	3,179.43- 1-
151 INSTRUCTION ASST MISC EARNIN	1,379.02	.00	5,265.07	.00	.00	3,886.05- 281-
153 INSTRUCTIONAL-SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
155 PARAPROFESSIONAL-SICK PAY	.00	.00	.00	.00	.00	.00
158 PARAPROFESSIONAL-SUMMER SCHO	920.95	.00	920.95	.00	.00	.00 0
210 RETIREMENT	626,635.94	63,672.89	400,146.02	391,249.11	.00	164,759.19- 26-
220 SOCIAL SECURITY	736,926.42	60,796.42	386,292.99	387,308.21	.00	36,674.78- 4-
230 BOARD MEDICAL & DENTAL INS	1,141,016.44	81,818.85	507,050.08	510,835.37	.00	123,130.99 10
232 BOARD TERM LIFE INSURANCE	25,708.59	2,291.35	14,331.59	14,367.94	.00	2,990.94- 11-
240 WORKERS COMPENSATION	46,520.78	4,338.79	27,587.51	24,847.22	.00	5,913.95- 12-
310 PROFESSIONAL AND TECHNICAL	3,325,017.87	4,073.87	2,159,525.12	.00	29,246.63	1,136,246.12 34
320 INSURANCE AND BOND PREMIUMS	.00	.00	.00	.00	.00	.00
330 TRAVEL	10,396.00	.00	6,105.17	.00	.00	4,290.83 41
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00
360 RENTALS	57,196.46	.00	6,213.23	30,680.64	2,940.00	17,362.59 30
370 COMMUNICATIONS	990.00	.00	1,723.97	.00	1,270.28	2,004.25- 202-
390 OTHER PURCHASED SERVICES	40,199.25	3,413.30	20,461.20	.00	1,450.00	18,288.05 45
460 DIESEL FUEL	.00	.00	.00	.00	.00	.00
510 SUPPLIES	133,855.16	850.07	157,776.39	.00	9,399.30	33,320.53- 24-
520 TEXTBOOKS	19,674.66	.00	596,947.90	.00	4,169.14	581,442.38- 955-
530 PERIODICALS	.00	.00	.00	.00	.00	.00
590 OTHER MATERIALS & SUPPLIES	.00	.00	710.46	.00	.00	710.46-
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	10,615.35	.00	.00	10,615.35-
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	11,435.56	.00	1,379.89	12,815.45-
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	1,564.04	.00	.00	1,564.04-
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	5,230.00	.00	.00	5,230.00-
730 DUES AND FEES	2,348.37	.00	28,645.40	.00	25,552.90	51,849.93- 207-
*	16,268,868.53	1,072,131.11	9,907,928.65	6,422,139.82	243,344.14	304,544.08- 1-
5200 EXCEPTIONAL						
120 CLASSROOM TEACHER-REGULAR PA	1,317,509.92	145,386.54	860,969.58	858,171.28	.00	401,630.94- 30-
121 CLASSROOM TEACHER-MISC EARNI	3,069.89	751.09	4,413.19	.00	.00	1,343.30- 43-
123 TEACHER SUPPLEMENT	6,340.00	528.31	3,169.86	3,170.14	.00	.00 0
125 CLASSROOM TEACHER-SICK PAY	2,058.84	2,469.36	4,528.20	.00	.00	2,469.36- 119-
128 CLASSROOM TEACHER-SUMMER SCH	83,173.14	.00	83,232.15	.00	.00	59.01- 0
140 SUBSTITUTES	19,942.31	3,260.42	23,449.54	.00	.00	3,507.23- 17-

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
FUNC/OBJ						
150 INSTRUCTIONAL ASSIST-REGULAR	441,002.13	.00	221,597.67	220,765.83	.00	1,361.37- 0
151 INSTRUCTION ASST MISC EARNIN	.00	.00	.00	.00	.00	.00
153 INSTRUCTIONAL-SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
155 PARAPROFESSIONAL-SICK PAY	.00	.00	701.35	.00	.00	701.35-
158 PARAPROFESSIONAL-SUMMER SCHO	36,613.29	.00	36,613.29	.00	.00	.00 0
160 OTHER SUPPORT PERSONNEL-REG	45,055.67	.00	21,498.39	23,536.09	.00	21.19 0
161 OTHER SUPPORT-MISC EARNINGS	6,727.90	.00	8,639.83	.00	.00	1,911.93- 28-
162 OTHER SUPPORT PERSONL INSERV	128.52	.00	128.52	.00	.00	.00 0
168 OTHER SUPPORT PERS-SUMMER SC	3,711.38	.00	3,711.38	.00	.00	.00 0
210 RETIREMENT	186,540.24	11,766.74	98,164.02	86,507.36	.00	1,868.86 1
220 SOCIAL SECURITY	184,354.17	10,828.16	90,149.00	84,581.69	.00	9,623.48 5
230 BOARD MEDICAL & DENTAL INS	139,309.51	14,031.66	135,142.84	135,137.83	.00	130,971.16- 94-
232 BOARD TERM LIFE INSURANCE	6,589.10	433.34	3,265.83	3,193.78	.00	129.49 1
240 WORKERS COMPENSATION	14,741.23	777.22	7,873.41	6,454.93	.00	412.89 2
310 PROFESSIONAL AND TECHNICAL	483,000.00	6,636.94	196,228.61	.00	291,721.25	4,949.86- 1-
330 TRAVEL	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
430 ELECTRICITY	91.94	.00	.00	.00	.00	91.94 100
510 SUPPLIES	.00	.00	.00	.00	.00	.00
520 TEXTBOOKS	5,934.95	.00	.00	.00	.00	5,934.95 100
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
*	2,985,894.13	196,869.78	1,803,476.66	1,421,518.93	291,721.25	530,822.71- 17-
5300 VOCATIONAL TECHNICAL						
120 CLASSROOM TEACHER-REGULAR PA	209,278.15	20,821.49	124,928.94	108,690.51	.00	24,341.30- 11-
122 TEACHER INSERVICE EARNINGS	.00	5,650.00	5,650.00	.00	.00	5,650.00-
123 TEACHER SUPPLEMENT	1,272.00	105.66	633.96	634.04	.00	4.00 0
125 CLASSROOM TEACHER-SICK PAY	3,710.37	.00	3,710.37	.00	.00	.00 0
128 CLASSROOM TEACHER-SUMMER SCH	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	3,152.13	371.72	3,642.46	.00	.00	490.33- 15-
210 RETIREMENT	10,662.54	1,822.26	10,933.56	9,736.90	.00	10,007.92- 93-
220 SOCIAL SECURITY	19,297.73	1,967.82	10,059.03	8,363.35	.00	875.35 4
230 BOARD MEDICAL & DENTAL INS	24,394.10	2,035.52	12,155.70	12,213.18	.00	25.22 0
232 BOARD TERM LIFE INSURANCE	788.06	65.91	392.60	395.46	.00	.00 0
240 WORKERS COMPENSATION	1,312.55	137.45	706.68	554.32	.00	51.55 3
310 PROFESSIONAL AND TECHNICAL	53,747.42	.00	.00	.00	.00	53,747.42 100
330 TRAVEL	.00	.00	.00	.00	.00	.00
360 RENTALS	.00	.00	.00	.00	.00	.00
510 SUPPLIES	.00	.00	.00	.00	.00	.00
520 TEXTBOOKS	.00	.00	6,400.47	.00	.00	6,400.47-
620 AUDIO-VISUAL MATERIALS	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	13,496.54	.00	13,496.54	.00	.00	.00 0
691 SOFTWARE-MORE THAN \$750	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	.00	.00	.00	.00	.00	.00
*	341,111.59	32,977.83	192,710.31	140,587.76	.00	7,813.52 2
5400 ADULT GENERAL						

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 DIST- 20 GADSDEN COUNTY SCHOOLS
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
110 ADMINISTRATION-REGULAR PAY	.00	.00	.00	.00	.00	.00
111 ADMINISTRATION-MISC EARNINGS	1,495.88	.00	1,495.88	.00	.00	.00
120 CLASSROOM TEACHER-REGULAR PA	619,233.09	47,577.41	367,168.63	352,617.60	.00	100,553.14- 16-
122 TEACHER INSERVICE EARNINGS	.00	.00	.00	.00	.00	.00
123 TEACHER SUPPLEMENT	.00	.00	.00	.00	.00	.00
124 CLASSRM TEACH-ANNUAL LEAVE	.00	.00	.00	.00	.00	.00
125 CLASSROOM TEACHER-SICK PAY	15,151.92	.00	15,151.92	.00	.00	.00
128 CLASSROOM TEACHER-SUMMER SCH	.00	.00	.00	.00	.00	.00
131 OTHER CERTIFIED MISC EARNING	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	43,062.96	384.19	3,301.94	.00	.00	39,761.02 92
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	.00	.00	.00	.00
210 RETIREMENT	51,722.80	4,306.31	32,220.26	29,958.68	.00	10,456.14- 20-
220 SOCIAL SECURITY	52,850.03	3,321.09	27,487.68	26,975.27	.00	1,612.92- 3-
230 BOARD MEDICAL & DENTAL INS	37,161.58	4,603.70	28,766.05	29,544.99	.00	21,149.46- 56-
232 BOARD TERM LIFE INSURANCE	13,628.63	151.97	1,179.62	1,104.22	.00	11,344.79 83
240 WORKERS COMPENSATION	2,212.63	244.64	1,974.55	1,798.37	.00	1,560.29- 70-
330 TRAVEL	.00	.00	.00	.00	.00	.00
360 RENTALS	.00	.00	.00	.00	.00	.00
370 COMMUNICATIONS	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
510 SUPPLIES	.00	.00	.00	.00	.00	.00
520 TEXTBOOKS	1,765.50	.00	1,765.50	.00	.00	.00
530 PERIODICALS	.00	.00	.00	.00	.00	.00
640 FURNITURE, FIXTURES & EQPT	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	.00	.00	.00	.00	.00	.00
*	838,285.02	60,589.31	480,512.03	441,999.13	.00	84,226.14- 10-
5500 PRE-KINDERGARTEN						
120 CLASSROOM TEACHER-REGULAR PA	237,620.66	21,851.24	124,909.75	136,314.90	.00	23,603.99- 9-
122 TEACHER INSERVICE EARNINGS	10,238.74	.00	10,238.74	.00	.00	.00
123 TEACHER SUPPLEMENT	.00	.00	.00	.00	.00	.00
125 CLASSROOM TEACHER-SICK PAY	1,444.05	.00	1,444.05	.00	.00	.00
132 OTHER CERTIFIED INSERVICE	10,292.98	.00	1,141.81	.00	.00	9,151.17 88
140 SUBSTITUTES	3,538.19	1,514.96	5,243.68	.00	.00	1,705.49- 48-
150 INSTRUCTIONAL ASSIST-REGULAR	153,101.12	.00	75,758.99	77,342.14	.00	.01- 0
151 INSTRUCTION ASST MISC EARNIN	.00	.00	.00	.00	.00	.00
152 INSTRUCTIONAL ASST INSERVICE	4,576.08	.00	4,576.08	.00	.00	.00
153 INSTRUCTIONAL-SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
155 PARAPROFESSIONAL-SICK PAY	.00	.00	.00	.00	.00	.00
158 PARAPROFESSIONAL-SUMMER SCHO	.00	.00	.00	.00	.00	.00
210 RETIREMENT	30,100.28	1,632.57	15,441.24	16,398.64	.00	1,739.60- 5-
220 SOCIAL SECURITY	30,415.94	1,663.59	15,776.69	16,344.80	.00	1,705.55- 5-
230 BOARD MEDICAL & DENTAL INS	57,871.12	2,023.25	28,725.02	29,269.93	.00	123.83- 0
232 BOARD TERM LIFE INSURANCE	1,193.16	69.97	596.86	654.53	.00	58.23- 4-
240 WORKERS COMPENSATION	2,399.97	119.19	1,138.92	1,089.64	.00	171.41 7

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 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 110 GENERAL FUND

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FUNC/OBJ							
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00	
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00	
510 SUPPLIES	9,884.39	170.83	9,119.36	84.64	1,949.49	1,269.10-	12-
520 TEXTBOOKS	.00	.00	.00	132.00	.00	132.00-	
570 FOOD	4,638.72	179.20	3,815.43	.00	1,759.15	935.86-	20-
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00	
*	557,315.40	29,224.80	297,926.62	277,631.22	3,708.64	21,951.08-	3-
5900 OTHER INSTRUCTION							
128 CLASSROOM TEACHER-SUMMER SCH	.00	.00	.00	.00	.00	.00	
166 OTHER SUPPORT-HOURLY EMPLOY	114,560.10	.00	137,562.52	.00	.00	23,002.42-	20-
210 RETIREMENT	.00	.00	.00	.00	.00	.00	
220 SOCIAL SECURITY	8,764.20	.00	10,523.96	.00	.00	1,759.76-	20-
230 BOARD MEDICAL & DENTAL INS	18,000.00	.00	13,967.80	.00	4,032.20	.00	0
240 WORKERS COMPENSATION	583.98	.00	701.24	.00	.00	117.26-	20-
370 COMMUNICATIONS	.00	.00	.00	.00	.00	.00	
390 OTHER PURCHASED SERVICES	425.00	.00	425.00	.00	.00	.00	0
510 SUPPLIES	742.75	.00	923.53	.00	689.11	869.89-	117-
641 FURN, FIXT, EQUIP-MORE THAN \$7	1,000.00	.00	7,073.00	.00	.00	6,073.00-	607-
642 FURN, FIXT, EQUIP-LESS THAN \$7	292.87	.00	127.50	.00	.00	165.37	56
*	144,368.90	.00	171,304.55	.00	4,721.31	31,656.96-	21-
6100 PUPIL PERSONNEL SERVICE							
110 ADMINISTRATION-REGULAR PAY	63,627.99	.00	37,116.31	26,511.67	.00	.01	0
123 TEACHER SUPPLEMENT	1,268.00	115.28	576.40	691.60	.00	.00	0
130 OTHER CERTIFIED REGULAR PAY	1,117,578.15	69,769.29	583,665.17	582,458.72	.00	48,545.74-	4-
131 OTHER CERTIFIED MISC EARNING	14,724.19	.00	14,724.19	.00	.00	.00	0
133 OTHER CERTIFIED-SUPP	2,536.00	211.33	1,267.98	1,268.02	.00	.00	0
135 OTHER CERTIFIED-SICK PAY	.00	.00	.00	.00	.00	.00	
138 OTHER CERTIFIED-SUMMER SCHOO	16,708.73	.00	16,708.73	.00	.00	.00	0
140 SUBSTITUTES	2,427.48	797.48	3,224.96	.00	.00	797.48-	32-
160 OTHER SUPPORT PERSONNEL-REG	64,923.46	.00	37,248.35	27,675.12	.00	.01-	0
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00	
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00	
165 OTHER SUPPORT PERSONNEL-SICK	.00	.00	276.06	.00	.00	276.06-	
210 RETIREMENT	22,074.95	5,264.64	51,145.27	47,344.66	.00	76,414.98-	346-
220 SOCIAL SECURITY	103,430.41	5,002.67	49,884.89	48,853.35	.00	4,692.17	4
230 BOARD MEDICAL & DENTAL INS	118,709.16	7,023.79	62,027.80	60,307.28	.00	3,625.92-	3-
232 BOARD TERM LIFE INSURANCE	3,746.42	209.30	1,969.99	1,846.62	.00	70.19-	1-
240 WORKERS COMPENSATION	6,426.49	361.56	3,543.59	3,169.37	.00	286.47-	4-
310 PROFESSIONAL AND TECHNICAL	81,899.17	.00	50,050.00	.00	50,050.00	18,200.83-	22-
330 TRAVEL	.00	.00	1,549.01	.00	.00	1,549.01-	
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00	
360 RENTALS	.00	.00	6,336.87	.00	.00	6,336.87-	
370 COMMUNICATIONS	.00	.00	9,161.25	.00	.00	9,161.25-	
390 OTHER PURCHASED SERVICES	.00	.00	3,488.71	.00	.00	3,488.71-	
450 GASOLINE	.00	.00	.00	.00	.00	.00	

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
FUNC/OBJ						
510 SUPPLIES	7,307.99	.00	12,744.00	.00	710.64	6,146.65- 84-
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	401.21	.00	.00	401.21-
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	5,915.00	.00	.00	.00	.00	5,915.00 100
*	1,633,303.59	88,755.34	947,110.74	800,126.41	50,760.64	164,694.20- 10-
6110 ATTENDANCE AND SOCIAL WORK						
330 TRAVEL	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
6150 PARENTAL INVOLVEMENT						
130 OTHER CERTIFIED REGULAR PAY	.00	.00	.00	.00	.00	.00
133 OTHER CERTIFIED-SUPP	.00	.00	.00	.00	.00	.00
134 OTHER CERT-ANNUAL LEAVE	.00	.00	.00	.00	.00	.00
135 OTHER CERTIFIED-SICK PAY	.00	.00	.00	.00	.00	.00
210 RETIREMENT	.00	.00	.00	.00	.00	.00
220 SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
230 BOARD MEDICAL & DENTAL INS	.00	.00	.00	.00	.00	.00
232 BOARD TERM LIFE INSURANCE	.00	.00	.00	.00	.00	.00
240 WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
330 TRAVEL	.00	.00	.00	.00	.00	.00
370 COMMUNICATIONS	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
450 GASOLINE	.00	.00	.00	.00	.00	.00
510 SUPPLIES	163.58	.00	163.58	.00	.00	.00 0
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
*	163.58	.00	163.58	.00	.00	.00 0
6190 OTHER PUPIL PERSONNEL SERVIC						
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
6200 INSTRUCTIONAL MEDIA SERVICE						
110 ADMINISTRATION-REGULAR PAY	67,500.00	.00	39,375.00	28,125.00	.00	.00 0
125 CLASSROOM TEACHER-SICK PAY	.00	.00	.00	.00	.00	.00
130 OTHER CERTIFIED REGULAR PAY	366,064.42	28,294.38	179,192.69	174,896.02	.00	11,975.71 3
133 OTHER CERTIFIED-SUPP	2,536.00	178.99	1,235.59	1,300.41	.00	.00 0
135 OTHER CERTIFIED-SICK PAY	.00	.00	.00	.00	.00	.00
138 OTHER CERTIFIED-SUMMER SCHOO	1,120.76	.00	1,120.76	.00	.00	.00 0
140 SUBSTITUTES	10,980.82	874.01	2,935.81	.00	.00	8,045.01 73
153 INSTRUCTIONAL-SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	.00	.00	.00	.00
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00
165 OTHER SUPPORT PERSONNEL-SICK	.00	.00	.00	.00	.00	.00
210 RETIREMENT	35,260.95	2,419.94	18,210.84	16,987.12	.00	62.99 0

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
FUNC/OBJ							
220 SOCIAL SECURITY	31,842.50	2,085.20	16,033.61	15,630.57	.00	178.32	0
230 BOARD MEDICAL & DENTAL INS	48,577.84	2,952.73	17,792.07	17,804.83	.00	12,980.94	26
232 BOARD TERM LIFE INSURANCE	1,333.28	92.30	691.08	642.20	.00	.00	0
240 WORKERS COMPENSATION	2,176.21	149.70	1,141.82	1,035.39	.00	1.00	0
310 PROFESSIONAL AND TECHNICAL	51,382.51	.00	70,450.78	.00	50,189.22	69,257.49	134-
360 RENTALS	21,930.82	.00	21,930.82	.00	.00	.00	0
370 COMMUNICATIONS	1,085.82	.00	1,085.82	33.37	.00	33.37	3-
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00	
510 SUPPLIES	.00	.00	.00	.00	.00	.00	
530 PERIODICALS	584.71	.00	439.00	.00	.00	145.71	24
610 LIBRARY BOOKS	.00	.00	.00	.00	.00	.00	
620 AUDIO-VISUAL MATERIALS	.00	.00	.00	.00	.00	.00	
622 AV MATERIALS-LESS THAN \$750	.00	.00	.00	.00	.00	.00	
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00	
643 COMPUTER EQUIP-MORE THAN \$75	186.72	.00	.00	.00	.00	186.72	100
730 DUES AND FEES	.00	.00	8,450.00	.00	.00	8,450.00	
*	642,563.36	37,047.25	380,085.69	256,454.91	50,189.22	44,166.46	6-
6300 INSTRUCTIONAL/CURRICULUM DEV							
110 ADMINISTRATION-REGULAR PAY	241,591.79	.00	156,524.54	110,602.07	.00	25,534.82	10-
111 ADMINISTRATION-MISC EARNINGS	.00	.00	.00	.00	.00	.00	
114 ADM-ANNUAL LEAVE	5,448.98	.00	5,448.98	.00	.00	.00	0
115 ADMINISTRATION-SICK PAY	.00	.00	.00	.00	.00	.00	
130 OTHER CERTIFIED REGULAR PAY	273,471.54	13,228.56	146,071.93	130,005.05	.00	2,605.44	0
133 OTHER CERTIFIED-SUPP	.00	.00	.00	.00	.00	.00	
134 OTHER CERT-ANNUAL LEAVE	6,020.18	.00	6,020.18	.00	.00	.00	0
135 OTHER CERTIFIED-SICK PAY	3,498.88	.00	3,498.88	.00	.00	.00	0
138 OTHER CERTIFIED-SUMMER SCHOO	.00	.00	.00	.00	.00	.00	
140 SUBSTITUTES	248.56	70.00	318.56	.00	.00	70.00	28-
160 OTHER SUPPORT PERSONNEL-REG	175,103.65	.00	99,704.58	75,399.07	.00	.00	0
161 OTHER SUPPORT-MISC EARNINGS	709.24	.00	709.24	.00	.00	.00	0
163 OTHER SUPPORT PERS-SUPPLEMEN	.00	.00	.00	.00	.00	.00	
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00	
165 OTHER SUPPORT PERSONNEL-SICK	2,654.18	.00	2,654.18	.00	.00	.00	0
210 RETIREMENT	59,556.53	974.95	35,624.94	26,494.00	.00	2,562.41	4-
220 SOCIAL SECURITY	30,278.92	916.02	30,082.83	24,174.57	.00	23,978.48	79-
230 BOARD MEDICAL & DENTAL INS	62,886.79	1,210.70	29,468.82	21,709.54	.00	11,708.43	18
232 BOARD TERM LIFE INSURANCE	2,061.98	33.55	1,224.31	944.02	.00	106.35	5-
240 WORKERS COMPENSATION	3,589.59	67.82	2,146.79	1,611.65	.00	168.85	4-
310 PROFESSIONAL AND TECHNICAL	43,329.06	.00	40,596.20	.00	34,288.03	31,555.17	72-
330 TRAVEL	807.25	312.93	1,033.46	.00	598.33	824.54	102-
360 RENTALS	.00	.00	.00	.00	.00	.00	
370 COMMUNICATIONS	45.69	.00	45.69	.00	.00	.00	0
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00	
510 SUPPLIES	1,588.23	.00	1,837.77	166.55	.00	416.09	26-
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00	
642 FURN, FIXT, EQUIP-LESS THAN \$7	1,657.60	.00	.00	.00	4,680.00	3,022.40	182-
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00	

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 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
FUNC/OBJ 730 DUES AND FEES	.00	.00	.00	.00	.00	.00
*	914,548.64	16,814.53	563,011.88	391,106.52	39,566.36	79,136.12- 8-
6400 INSTRUCTIONAL STAFF TRAINING						
112 ADMINISTRATION-INSERVICE	100,160.08	.00	1,793.49	.00	.00	98,366.59 98
122 TEACHER INSERVICE EARNINGS	46,090.04	.00	6,570.94	.00	.00	39,519.10 85
130 OTHER CERTIFIED REGULAR PAY	50,416.67	4,009.00	81,668.54	68,637.38	.00	99,889.25- 198-
132 OTHER CERTIFIED INSERVICE	1,313.65	.00	2,913.65	.00	.00	1,600.00- 121-
133 OTHER CERTIFIED-SUPP	.00	.00	.00	.00	.00	.00
134 OTHER CERT-ANNUAL LEAVE	3,437.56	.00	3,437.56	.00	.00	.00 0
135 OTHER CERTIFIED-SICK PAY	.00	.00	.00	.00	.00	.00
136 OTHER CERTIFIED-HOURLY EMPLO	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	3,065.00	.00	65.00	.00	.00	3,000.00 97
152 INSTRUCTIONAL ASST INSERVICE	.00	.00	.00	.00	.00	.00
162 OTHER SUPPORT PERSONL INSERV	.00	.00	.00	.00	.00	.00
210 RETIREMENT	2,169.20	492.30	6,471.68	5,421.50	.00	9,723.98- 448-
220 SOCIAL SECURITY	5,693.33	260.55	6,801.13	5,250.75	.00	6,358.55- 111-
230 BOARD MEDICAL & DENTAL INS	7,045.31	366.88	7,264.52	5,870.08	.00	6,089.29- 86-
232 BOARD TERM LIFE INSURANCE	485.16	12.74	269.62	215.54	.00	.00 0
240 WORKERS COMPENSATION	841.90	20.45	491.85	350.06	.00	.01- 0
310 PROFESSIONAL AND TECHNICAL	10,139.32	.00	125.29	.00	.00	10,014.03 98
330 TRAVEL	2,387.19	731.10	4,710.16	.00	.00	2,322.97- 97-
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00
360 RENTALS	1,495.63	.00	1,495.63	.00	.00	.00 0
370 COMMUNICATIONS	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	400.00	.00	400.00	.00	.00	.00
510 SUPPLIES	8,594.56	.00	418.43	.00	139.75	8,036.38 93
730 DUES AND FEES	2,870.00	.00	4,082.68	.00	675.00	1,887.68- 65-
*	246,604.60	5,893.02	128,980.17	85,745.31	814.75	31,064.37 12
6500 INSTRUCTION RELATED TECHNOLO						
160 OTHER SUPPORT PERSONNEL-REG	35,750.00	.00	20,230.49	14,895.95	.00	623.56 1
210 RETIREMENT	3,358.41	.00	2,484.29	1,829.22	.00	955.10- 28-
220 SOCIAL SECURITY	1,499.32	.00	1,283.88	1,139.54	.00	924.10- 61-
230 BOARD MEDICAL & DENTAL INS	3,000.24	.00	2,536.84	1,834.40	.00	1,371.00- 45-
232 BOARD TERM LIFE INSURANCE	1,512.32	.00	65.52	46.80	.00	1,400.00 92
240 WORKERS COMPENSATION	1,514.74	.00	103.16	75.97	.00	1,335.61 88
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00
330 TRAVEL	.00	.00	.00	.00	.00	.00
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00
360 RENTALS	14,212.70	.00	48,080.00	.00	.00	33,867.30- 238-
370 COMMUNICATIONS	61.95	.00	66.75	5.04	.00	9.84- 15-
510 SUPPLIES	6,309.52	.00	2,811.16	1,746.00	1,000.00	752.36 11
530 PERIODICALS	.00	.00	.00	.00	.00	.00
590 OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	325,705.83	.00	.00	.00	.00	325,705.83 100
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00

RPRT- F2B31
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT	PCT
* 7100 BOARD OF EDUCATION	392,925.03	.00	77,662.09	21,572.92	1,000.00	292,690.02	74
161 OTHER SUPPORT-MISC EARNINGS	789.04	.00	789.04	.00	.00	.00	0
170 BOARD MEMBERS-REGULAR PAY	139,610.96	.00	76,595.56	46,940.00	.00	16,075.40	11
210 RETIREMENT	34,583.79	.00	22,129.42	12,454.35	.00	.02	0
220 SOCIAL SECURITY	11,219.81	.00	7,713.16	3,590.92	.00	84.27	0
230 BOARD MEDICAL & DENTAL INS	45,074.00	11.16	7,077.78	3,757.25	239.81	33,999.16	75
232 BOARD TERM LIFE INSURANCE	347.15	.00	248.82	150.80	.00	52.47	15-
240 WORKERS COMPENSATION	634.03	.00	394.63	239.40	.00	.00	0
250 UNEMPLOYMENT COMPENSATION	52,320.92	.00	94,638.14	.00	.00	42,317.22	80-
310 PROFESSIONAL AND TECHNICAL	51,000.00	.00	53,079.30	.00	815.00	2,894.30	5-
320 INSURANCE AND BOND PREMIUMS	50,003.16	.00	1,757.56	.00	.00	48,245.60	96
330 TRAVEL	2,246.58	.00	15,106.85	.00	3,900.00	16,760.27	746-
370 COMMUNICATIONS	899.46	.00	4,720.23	50.67	2,537.00	6,408.44	712-
390 OTHER PURCHASED SERVICES	4,346.37	.00	6,000.00	.00	5,350.00	7,003.63	161-
510 SUPPLIES	5,813.01	294.38	2,763.47	.00	4,695.53	1,645.99	28-
530 PERIODICALS	405.00	.00	405.00	.00	.00	.00	0
600 CAPITAL OUTLAY	1,430.91	.00	.00	.00	.00	1,430.91	100
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00	
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00	
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00	
730 DUES AND FEES	14,454.34	.00	37,722.25	.00	.00	23,267.91	160-
740 JUDGMENTS/SETTLEMENTS	15,320.20	.00	5,320.32	.00	.00	9,999.88	65
790 MISCELLANEOUS	2,019.75	.00	280.00	.00	.00	1,739.75	86
* 7200 GENERAL ADMINISTRATION	432,518.48	305.54	336,741.53	67,183.39	17,537.34	11,056.22	2
110 ADMINISTRATION-REGULAR PAY	88,224.31	.00	110,485.10	78,917.90	.00	101,178.69	114-
113 ADMINISTRATION-SUPP	50,614.81	.00	1,166.69	833.31	.00	48,614.81	96
160 OTHER SUPPORT PERSONNEL-REG	54,951.65	.00	64,721.79	46,229.86	.00	56,000.00	101-
161 OTHER SUPPORT-MISC EARNINGS	6,248.23	.00	6,981.70	.00	.00	733.47	11-
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00	
165 OTHER SUPPORT PERSONNEL-SICK	.00	.00	3,942.76	.00	.00	3,942.76	
210 RETIREMENT	104,434.23	.00	18,992.54	11,044.74	.00	74,396.95	71
220 SOCIAL SECURITY	21,280.17	.00	13,467.04	9,637.56	.00	1,824.43	8-
230 BOARD MEDICAL & DENTAL INS	3,655.66	.00	13,064.70	9,447.16	.00	18,856.20	515-
232 BOARD TERM LIFE INSURANCE	5,935.71	.00	543.00	392.41	.00	5,000.30	84
240 WORKERS COMPENSATION	3,968.81	.00	955.26	638.25	.00	2,375.30	59
290 OTHER EMPLOYEE BENEFITS	3,132.23	.00	31,800.00	.00	.00	28,667.77	915-
310 PROFESSIONAL AND TECHNICAL	72,485.56	.00	58,278.02	.00	30,778.04	16,570.50	22-
330 TRAVEL	1,222.94	573.89	15,272.23	.00	.00	14,049.29	148-
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00	
360 RENTALS	149.00	.00	149.00	.00	.00	.00	0
370 COMMUNICATIONS	1,753.39	.00	6,475.60	10.96	2,393.93	7,127.10	406-
390 OTHER PURCHASED SERVICES	12,191.29	.00	13,189.56	.00	322.50	1,320.77	10-
460 DIESEL FUEL	.00	.00	46.31	.00	.00	46.31	

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FUNC/OBJ						
510 SUPPLIES	15,005.02	25.43	10,754.15	.00	3,909.12	341.75 2
520 TEXTBOOKS	6,484.60	.00	908.00	.00	.00	5,576.60 85
530 PERIODICALS	.00	.00	.00	.00	.00	.00
590 OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
622 AV MATERIALS-LESS THAN \$750	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	14,913.02	.00	551.65	.00	.00	14,361.37 96
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
690 COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	39,652.85	.00	4,220.00	.00	.00	35,432.85 89
791 FEDERAL INDIRECT COSTS	.00	.00	.00	.00	.00	.00
*	506,303.48	599.32	375,965.10	157,152.15	37,403.59	64,217.36- 12-
7300 SCHOOL ADMINISTRATION						
110 ADMINISTRATION-REGULAR PAY	1,625,610.42	.00	954,823.63	808,454.33	.00	137,667.54- 8-
111 ADMINISTRATION-MISC EARNINGS	682.12	.00	682.12	.00	.00	.00 0
113 ADMINISTRATION-SUPP	.00	.00	.00	.00	.00	.00
114 ADM-ANNUAL LEAVE	28,898.22	.00	28,898.22	.00	.00	.00 0
115 ADMINISTRATION-SICK PAY	7,320.52	.00	7,320.52	.00	.00	.00 0
118 ADMINISTRATION-SUMMER SCHOOL	6,439.73	.00	6,439.73	.00	.00	.00 0
138 OTHER CERTIFIED-SUMMER SCHOO	7,001.25	.00	7,001.25	.00	.00	.00 0
160 OTHER SUPPORT PERSONNEL-REG	855,588.10	.00	461,591.26	393,970.53	.00	26.31 0
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00
163 OTHER SUPPORT PERS-SUPPLEMEN	.00	.00	.00	.00	.00	.00
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00
165 OTHER SUPPORT PERSONNEL-SICK	1,793.76	.00	3,371.29	.00	.00	1,577.53- 87-
166 OTHER SUPPORT-HOURLY EMPLOY	3,784.83	.00	4,719.36	.00	.00	934.53- 24-
168 OTHER SUPPORT PERS-SUMMER SC	5,098.05	.00	5,098.05	.00	.00	.00 0
210 RETIREMENT	167,123.24	.00	114,457.14	94,699.64	.00	42,033.54- 25-
220 SOCIAL SECURITY	199,217.21	.00	106,296.63	91,985.52	.00	935.06 0
230 BOARD MEDICAL & DENTAL INS	214,363.32	.00	124,710.05	109,653.27	.00	20,000.00- 9-
232 BOARD TERM LIFE INSURANCE	7,905.56	.00	4,242.42	3,663.14	.00	.00 0
240 WORKERS COMPENSATION	12,765.66	.00	7,547.94	6,132.36	.00	914.64- 7-
310 PROFESSIONAL AND TECHNICAL	34,696.07	.00	30,936.94	.00	21,590.78	17,831.65- 51-
330 TRAVEL	.00	.00	516.65	.00	.00	516.65-
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00
360 RENTALS	.00	.00	1,393.96	.00	.00	1,393.96-
370 COMMUNICATIONS	.00	.00	310.47	10.83	956.00	1,277.30-
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
500 MATERIALS AND SUPPLIES	500.00	.00	.00	.00	.00	500.00 100
510 SUPPLIES	7,525.78	36.80	5,523.59	.00	1,032.87	969.32 12
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	12,989.08	.00	909.04	.00	.00	12,080.04 93
730 DUES AND FEES	251.99	.00	.00	.00	.00	251.99 100
750 OTHER PERSONAL SERVICES	.00	.00	.00	.00	.00	.00
*	3,199,554.91	36.80	1,876,790.26	1,508,569.62	23,579.65	209,384.62- 6-

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7400 FACILITIES ACQ & CONSTRUCTIO						
110 ADMINISTRATION-REGULAR PAY	67,500.00	.00	39,375.00	28,125.00	.00	.00 0
115 ADMINISTRATION-SICK PAY	.00	.00	.00	.00	.00	.00
210 RETIREMENT	7,489.00	.00	4,835.25	3,453.75	.00	800.00- 10-
220 SOCIAL SECURITY	5,026.13	.00	2,912.01	2,151.56	.00	37.44- 0
230 BOARD MEDICAL & DENTAL INS	4,378.24	.00	2,536.84	1,834.40	.00	7.00 0
232 BOARD TERM LIFE INSURANCE	212.16	.00	123.76	88.40	.00	.00 0
240 WORKERS COMPENSATION	344.27	.00	200.83	143.44	.00	.00 0
310 PROFESSIONAL AND TECHNICAL	7,540.88	2,239.13	14,574.14	.00	12,670.60	19,703.86- 261-
330 TRAVEL	.00	.00	24.03	.00	.01	24.04-
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00
360 RENTALS	.00	.00	.00	.00	.00	.00
*	92,490.68	2,239.13	64,581.86	35,796.55	12,670.61	20,558.34- 22-
7500 FISCAL SERVICES						
110 ADMINISTRATION-REGULAR PAY	58,344.07	.00	74,249.98	53,035.65	.00	68,941.56- 118-
111 ADMINISTRATION-MISC EARNINGS	.00	.00	.00	.00	.00	.00
114 ADM-ANNUAL LEAVE	.00	.00	.00	.00	.00	.00
160 OTHER SUPPORT PERSONNEL-REG	256,396.81	.00	116,958.31	83,541.72	.00	55,896.78 21
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00
164 OTHER SUPPORT PER-ANNUAL LEA	8,257.25	.00	8,257.25	.00	.00	.00 0
165 OTHER SUPPORT PERSONNEL-SICK	4,787.87	.00	4,787.87	.00	.00	.00 0
166 OTHER SUPPORT-HOURLY EMPLOY	.00	.00	.00	.00	.00	.00
210 RETIREMENT	3,271.48	.00	16,711.71	11,502.25	.00	24,942.48- 762-
220 SOCIAL SECURITY	19,369.96	.00	14,698.63	10,448.17	.00	5,776.84- 29-
230 BOARD MEDICAL & DENTAL INS	26,477.04	.00	17,532.52	11,183.30	.00	2,238.78- 8-
232 BOARD TERM LIFE INSURANCE	26,531.76	.00	603.72	432.90	.00	25,495.14 96
240 WORKERS COMPENSATION	1,160.40	.00	1,041.77	696.56	.00	577.93- 49-
310 PROFESSIONAL AND TECHNICAL	10,522.49	.00	4,500.00	.00	.00	6,022.49 57
320 INSURANCE AND BOND PREMIUMS	.00	.00	.00	.00	.00	.00
330 TRAVEL	6,353.75	31.15	3,685.43	.00	.00	2,668.32 41
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00
360 RENTALS	12,699.89	.00	3,817.61	.00	834.86	8,047.42 63
370 COMMUNICATIONS	4,652.47	.00	2,771.40	.00	.00	1,881.07 40
390 OTHER PURCHASED SERVICES	10,771.40	2,323.74	2,323.74	.00	.00	8,447.66 78
450 GASOLINE	.00	.00	.00	.00	.00	.00
460 DIESEL FUEL	.00	.00	52.85	.00	.00	52.85-
510 SUPPLIES	3,675.86	.00	4,343.22	.00	1,538.51	2,205.87- 60-
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	129.49	.00	.00	.00	.00	129.49 100
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	1,020.59	.00	229.00	.00	.00	791.59 77
*	454,422.58	2,354.89	276,565.01	170,840.55	2,373.37	4,643.65 1
7600 FOOD SERVICE						
110 ADMINISTRATION-REGULAR PAY	12,754.59	.00	.00	.00	.00	12,754.59 100

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FUNC/OBJ						
140 SUBSTITUTES	.00	.00	.00	.00	.00	.00
163 OTHER SUPPORT PERS-SUPPLEMEN	.00	.00	.00	.00	.00	.00
165 OTHER SUPPORT PERSONNEL-SICK	.00	.00	1,590.30	.00	.00	1,590.30-
210 RETIREMENT	864.68	.00	.00	.00	.00	864.68 100
220 SOCIAL SECURITY	.00	.00	121.66	.00	.00	121.66-
240 WORKERS COMPENSATION	.00	.00	70.77	.00	.00	70.77-
360 RENTALS	454.05	.00	454.05	.00	.00	.00 0
370 COMMUNICATIONS	2,239.59	.00	39.90	13.33	.00	2,186.36 97
*	16,312.91	.00	2,276.68	13.33	.00	14,022.90 85
7700 CENTRAL SERVICES						
110 ADMINISTRATION-REGULAR PAY	202,113.14	.00	21,154.91	15,110.63	.00	165,847.60 82
113 ADMINISTRATION-SUPP	.00	.00	.00	.00	.00	.00
160 OTHER SUPPORT PERSONNEL-REG	11,365.53	.00	103,271.77	74,853.80	.00	166,760.04- 467-
161 OTHER SUPPORT-MISC EARNINGS	614.96	.00	614.96	.00	.00	.00 0
164 OTHER SUPPORT PER-ANNUAL LEA	1,821.37	.00	1,821.37	.00	.00	.00 0
210 RETIREMENT	742.69	.00	8,594.55	6,090.94	.00	13,942.80- 877-
220 SOCIAL SECURITY	11,572.48	.00	8,777.87	6,882.29	.00	4,087.68- 35-
230 BOARD MEDICAL & DENTAL INS	15,014.00	.00	7,796.30	5,635.88	.00	1,581.82 10
232 BOARD TERM LIFE INSURANCE	13,432.12	.00	373.63	268.53	.00	12,789.96 95
240 WORKERS COMPENSATION	654.42	.00	647.10	458.83	.00	451.51- 68-
310 PROFESSIONAL AND TECHNICAL	16,100.83	457.45	18,202.15	.00	2,287.25	4,388.57- 27-
330 TRAVEL	1,035.50	.00	.00	.00	.00	1,035.50 100
350 REPAIRS AND MAINTENANCE	250.00	.00	5,700.00	.00	.00	5,450.00- 180-
360 RENTALS	5,739.40	.00	1,456.49	.00	.00	4,282.91 74
370 COMMUNICATIONS	1,404.00	3,439.94	4,935.81	5.26	1,490.24	5,027.31- 358-
390 OTHER PURCHASED SERVICES	36,020.38	2,961.00	20,659.28	.00	11,978.00	3,383.10 9
510 SUPPLIES	18,528.15	.00	3,161.65	.00	6,758.68	8,607.82 46
600 CAPITAL OUTLAY	17,139.80	.00	.00	.00	.00	17,139.80 100
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	.00	.00	22,006.48	.00	.00	22,006.48-
*	353,548.77	6,858.39	229,174.32	109,306.16	22,514.17	7,445.88- 2-
7730 NON-INSTRUCTIONAL TRAINING						
300 PURCHASED SERVICES	.00	.00	1,425.00	.00	.00	1,425.00-
330 TRAVEL	1,425.00	.00	.00	.00	.00	1,425.00 100
*	1,425.00	.00	1,425.00	.00	.00	.00 0
7800 PUPIL TRANSPORTATION SERVICES						
110 ADMINISTRATION-REGULAR PAY	68,000.00	.00	39,666.69	28,333.31	.00	.00 0
115 ADMINISTRATION-SICK PAY	.00	.00	.00	.00	.00	.00
122 TEACHER INSERVICE EARNINGS	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	72,931.04	.00	90,334.00	.00	.00	17,402.96- 23-
160 OTHER SUPPORT PERSONNEL-REG	767,987.53	.00	548,688.98	509,016.20	.00	289,717.65- 37-
161 OTHER SUPPORT-MISC EARNINGS	179,170.96	.00	227,829.61	.00	.00	48,658.65- 27-
162 OTHER SUPPORT PERSONL INSEV	4,301.59	.00	4,301.59	.00	.00	.00 0

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
163 OTHER SUPPORT PERS-SUPPLEMEN	.00	.00	.00	.00	.00	.00
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00
165 OTHER SUPPORT PERSONNEL-SICK	14,857.90	.00	14,857.90	.00	.00	.00 0
166 OTHER SUPPORT-HOURLY EMPLOY	4,473.00	.00	5,394.00	.00	.00	921.00- 20-
168 OTHER SUPPORT PERS-SUMMER SC	39,709.98	.00	39,709.98	.00	.00	.00 0
210 RETIREMENT	101,628.40	.00	65,389.16	40,144.78	.00	3,905.54- 3-
220 SOCIAL SECURITY	106,542.00	.00	69,770.50	41,107.28	.00	4,335.78- 4-
230 BOARD MEDICAL & DENTAL INS	208,887.93	.00	120,166.90	123,188.59	.00	34,467.56- 16-
232 BOARD TERM LIFE INSURANCE	3,360.40	.00	1,770.16	1,610.52	.00	20.28- 0
240 WORKERS COMPENSATION	58,313.57	.00	40,584.41	20,930.37	.00	3,201.21- 5-
310 PROFESSIONAL AND TECHNICAL	6,930.00	140.00	3,360.00	.00	3,570.00	.00 0
320 INSURANCE AND BOND PREMIUMS	47,257.00	.00	24,636.67	.00	22,620.33	.00 0
330 TRAVEL	926.25	.00	858.65	.00	67.60	.00 0
350 REPAIRS AND MAINTENANCE	117,797.00	.00	29,986.45	.00	22,640.20	65,170.35 55
360 RENTALS	8,125.00	.00	8,125.00	.00	.00	.00 0
370 COMMUNICATIONS	2,815.50	.00	2,815.50	.00	.00	.00 0
380 PUBLIC UTILITY SERVICES-OTHE	.00	.00	.00	.00	.00	.00 0
390 OTHER PURCHASED SERVICES	5,822.55	1,758.15	15,634.05	.00	.00	9,811.50- 168-
450 GASOLINE	21,995.00	2,008.16	5,741.15	.00	16,454.77	200.92- 0
460 DIESEL FUEL	678,005.00	2,799.15-	255,407.86	.00	522,024.19	99,427.05- 14-
490 OTHER ENERGY SERVICES	.00	.00	.00	.00	.00	.00 0
510 SUPPLIES	25,570.00	.00	9,363.83	.00	16,206.17	.00 0
540 OIL AND GREASE	17,250.00	.00	8,490.85	.00	8,809.15	50.00- 0
550 REPAIR PARTS	57,587.68	.00	76,348.17	.00	93,204.38	111,964.87- 194-
560 TIRES AND TUBES	44,000.00	.00	26,637.33	.00	17,362.67	.00 0
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00 0
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00 0
730 DUES AND FEES	1,017.35	.00	695.00	.00	.00	322.35 31
*	2,665,262.63	1,107.16	1,736,564.39	764,331.05	722,959.46	558,592.27- 20-
7900 OPERATION OF PLANT						
140 SUBSTITUTES	35,042.71	.00	42,557.40	.00	.00	7,514.69- 21-
160 OTHER SUPPORT PERSONNEL-REG	1,082,827.65	.00	602,924.47	554,670.55	.00	74,767.37- 6-
161 OTHER SUPPORT-MISC EARNINGS	391.19	.00	773.62	.00	.00	382.43- 97-
163 OTHER SUPPORT PERS-SUPPLEMEN	.00	.00	.00	.00	.00	.00 0
164 OTHER SUPPORT PER-ANNUAL LEA	2,669.30	.00	2,669.30	.00	.00	.00 0
165 OTHER SUPPORT PERSONNEL-SICK	5,853.12	.00	5,853.12	.00	.00	.00 0
168 OTHER SUPPORT PERS-SUMMER SC	1,678.03	.00	1,678.03	.00	.00	.00 0
210 RETIREMENT	87,751.09	.00	46,927.27	42,049.82	.00	1,226.00- 1-
220 SOCIAL SECURITY	83,905.32	.00	45,734.08	42,432.39	.00	4,261.15- 5-
230 BOARD MEDICAL & DENTAL INS	101,330.27	.00	95,939.54	85,496.87	.00	80,106.14- 79-
232 BOARD TERM LIFE INSURANCE	3,412.50	.00	1,833.78	1,606.80	.00	28.08- 0
240 WORKERS COMPENSATION	52,769.94	.00	29,453.33	24,725.51	.00	1,408.90- 2-
290 OTHER EMPLOYEE BENEFITS	270.00	.00	270.00	.00	.00	.00 0
320 INSURANCE AND BOND PREMIUMS	478,014.69	.00	310,276.03	.00	282,221.50	114,482.84- 23-
350 REPAIRS AND MAINTENANCE	52,715.69	.00	50,977.69	.00	1,738.00	.00 0
360 RENTALS	467,439.28	.00	143,577.88	.00	46,613.78	277,247.62 59
370 COMMUNICATIONS	621,951.55	75,176.49	625,009.27	79,011.23	.00	82,068.95- 13-

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FUNC/OBJ						
380 PUBLIC UTILITY SERVICES-OTHE	51,573.90	3,952.41	64,724.27	.00	.00	13,150.37- 25-
381 GARBAGE	51,975.18	.00	52,011.18	4,687.93	.00	4,723.93- 9-
390 OTHER PURCHASED SERVICES	418,067.96	13,305.20	200,159.69	.00	221,276.42	3,368.15- 0
410 NATURAL GAS	36,458.99	3,623.21	43,027.18	.00	.00	6,568.19- 18-
420 BOTTLED GAS	36,100.00	1,025.39	12,564.97	.00	23,535.03	.00 0
430 ELECTRICITY	1,727,427.01	18,195.44	1,025,162.82	44,379.44	.00	657,884.75 38
460 DIESEL FUEL	14.00	.00	14.00	.00	.00	.00 0
510 SUPPLIES	62,786.22	.00	36,894.74	8,324.00	12,305.68	5,261.80 8
550 REPAIR PARTS	.00	.00	.00	.00	.00	.00 0
570 FOOD	.00	.00	.00	.00	.00	.00 0
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00 0
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00 0
643 COMPUTER EQUIP-MORE THAN \$75	655,811.35	.00	.00	.00	.00	655,811.35 100
671 CAPTLZD IMPRT OTHER THAN BLD	.00	.00	.00	.00	.00	.00 0
730 DUES AND FEES	.00	.00	75.00	.00	.00	75.00-
*	6,118,236.94	115,278.14	3,441,088.66	887,384.54	587,690.41	1,202,073.33 19
8100 MAINTENANCE OF PLANT						
160 OTHER SUPPORT PERSONNEL-REG	547,587.90	.00	331,738.11	245,608.32	.00	29,758.53- 5-
161 OTHER SUPPORT-MISC EARNINGS	2,102.10	.00	2,917.27	.00	.00	815.17- 38-
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00 0
165 OTHER SUPPORT PERSONNEL-SICK	.00	.00	6,307.48	.00	.00	6,307.48-
210 RETIREMENT	43,126.16	.00	25,004.05	18,175.76	.00	53.65- 0
220 SOCIAL SECURITY	3,582.77	.00	24,084.33	18,789.01	.00	39,290.57- 96-
230 BOARD MEDICAL & DENTAL INS	52,768.02	.00	30,312.97	22,455.05	.00	.00 0
232 BOARD TERM LIFE INSURANCE	2,074.52	.00	1,343.57	773.50	.00	42.55- 2-
240 WORKERS COMPENSATION	21,273.72	.00	12,707.74	8,878.55	.00	312.57- 1-
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00 0
330 TRAVEL	.00	.00	74.76	.00	.00	74.76-
350 REPAIRS AND MAINTENANCE	276,721.71	5,150.00	292,107.59	796.49	151,542.87	167,725.24- 60-
360 RENTALS	.00	.00	1,040.00	.00	880.00	1,920.00-
370 COMMUNICATIONS	.00	.00	.00	.00	300.00	300.00-
390 OTHER PURCHASED SERVICES	25,697.17	.00	10,044.00	.00	803.00	14,850.17 57
420 BOTTLED GAS	183.17	.00	183.17	.00	.00	.00 0
440 HEATING OIL	6,085.43	.00	3,361.57	.00	3,638.43	914.57- 15-
450 GASOLINE	.00	.00	.00	.00	.00	.00 0
460 DIESEL FUEL	2,857.65	.00	1,819.41	.00	1,238.24	200.00- 6-
510 SUPPLIES	106,730.75	.00	82,510.96	.00	56,809.89	32,590.10- 30-
550 REPAIR PARTS	6,054.49	.00	10,070.70	.00	5,304.36	9,320.57- 153-
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00 0
642 FURN, FIXT, EQUIP-LESS THAN \$7	152,029.59	.00	.00	.00	380.80	151,648.79 99
670 IMPROVMENTS OTHER THAN BLDG	.00	.00	.00	.00	.00	.00 0
671 CAPTLZD IMPRT OTHER THAN BLD	.00	.00	.00	.00	.00	.00 0
672 NONCAPTLZD IMPRT.OTHR THAN B	.00	.00	.00	.00	.00	.00 0
730 DUES AND FEES	465.50	.00	300.00	.00	.00	165.50 35
*	1,249,340.65	5,150.00	835,927.68	315,476.68	220,897.59	122,961.30- 9-
8200 ADMIN. TECHNOLOGY SERVICES						

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FUNC/OBJ							
160 OTHER SUPPORT PERSONNEL-REG	334,228.51	.00	194,671.86	139,638.12	.00	81.47-	0
161 OTHER SUPPORT-MISC EARNINGS	80.49	.00	80.49	.00	.00	.00	0
164 OTHER SUPPORT PER-ANNUAL LEA	.00	.00	.00	.00	.00	.00	0
210 RETIREMENT	14,644.54	.00	14,353.20	10,291.34	.00	10,000.00-	68-
220 SOCIAL SECURITY	16,222.13	.00	13,323.18	10,682.31	.00	7,783.36-	47-
230 BOARD MEDICAL & DENTAL INS	30,764.12	.00	17,881.71	12,929.25	.00	46.84-	0
232 BOARD TERM LIFE INSURANCE	1,567.09	.00	503.36	364.00	.00	699.73	44
240 WORKERS COMPENSATION	1,799.10	.00	993.26	712.16	.00	93.68	5
310 PROFESSIONAL AND TECHNICAL	43,740.00	.00	27,740.00	.00	16,000.00	.00	0
330 TRAVEL	2,030.68	.00	2,030.68	.00	.00	.00	0
350 REPAIRS AND MAINTENANCE	42,572.55	409.00	37,796.17	.00	24,776.04	19,999.66-	46-
360 RENTALS	43,775.10	.00	31,311.80	135.66	13,402.64	1,075.00-	2-
370 COMMUNICATIONS	169.56	.00	169.56	10.83	.00	10.83-	6-
390 OTHER PURCHASED SERVICES	.00	.00	.00	.00	.00	.00	0
510 SUPPLIES	16,431.84	.00	7,445.05	.00	9,143.16	156.37-	0
550 REPAIR PARTS	.00	.00	.00	.00	.00	.00	0
643 COMPUTER EQUIP-MORE THAN \$75	218,176.05	.00	.00	.00	.00	218,176.05	100
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00	0
690 COMPUTER SOFTWARE	.00	.00	100.00	4,288.20	.00	4,388.20-	0
730 DUES AND FEES	.00	.00	.00	.00	.00	.00	0
*	766,201.76	409.00	348,400.32	179,051.87	63,321.84	175,427.73	22
9100 COMMUNITY SERVICES							
110 ADMINISTRATION-REGULAR PAY	228,136.54	.00	.00	.00	.00	228,136.54	100
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	.00	.00	.00	.00	0
166 OTHER SUPPORT-HOURLY EMPLOY	17,734.77	.00	17,734.77	.00	.00	.00	0
210 RETIREMENT	2,779.91	.00	.00	.00	.00	2,779.91	100
220 SOCIAL SECURITY	4,201.98	.00	1,356.76	.00	.00	2,845.22	67
230 BOARD MEDICAL & DENTAL INS	10,891.86	.00	.00	.00	.00	10,891.86	100
232 BOARD TERM LIFE INSURANCE	220.12	.00	.00	.00	.00	220.12	100
240 WORKERS COMPENSATION	342.54	.00	90.40	.00	.00	252.14	73
330 TRAVEL	.00	.00	.00	.00	.00	.00	0
370 COMMUNICATIONS	80.64	.00	80.64	.00	.00	.00	0
390 OTHER PURCHASED SERVICES	163.36	.00	.00	.00	.00	163.36	100
510 SUPPLIES	.00	.00	708.37	.00	.00	708.37-	0
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	3,443.38	.00	.00	3,443.38-	0
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	1,236.89	.00	.00	1,236.89-	0
700 OTHER EXPENSES	.00	.00	.00	.00	.00	.00	0
730 DUES AND FEES	7,966.31	.00	.00	.00	.00	7,966.31	100
*	272,518.03	.00	24,651.21	.00	.00	247,866.82	90
**	41,094,089.19	1,674,641.34	24,501,024.99	14,453,988.82	2,396,774.34	257,698.96-	0

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

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

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
9200 DEBT SERVICE						
710 REDEMPTION OF PRINCIPAL	200,000.00	.00	.00	.00	.00	200,000.00 100
720 INTEREST	54,000.00	.00	.00	.00	.00	54,000.00 100
730 DUES AND FEES	2,161.34	.00	.00	.00	.00	2,161.34 100
*	256,161.34	.00	.00	.00	.00	256,161.34 100
**	256,161.34	.00	.00	.00	.00	256,161.34 100

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,F,O TOT-2 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
8200 ADMIN. TECHNOLOGY SERVICES						
720 INTEREST	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
9200 DEBT SERVICE						
710 REDEMPTION OF PRINCIPAL	330,853.68	.00	163,824.47	.00	.00	167,029.21 50
720 INTEREST	40,869.99	.00	22,037.36	.00	.00	18,832.63 46
*	371,723.67	.00	185,861.83	.00	.00	185,861.84 50
**	371,723.67	.00	185,861.83	.00	.00	185,861.84 50

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

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,F,O TOT-2 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION FUNC/OBJ	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
9200 DEBT SERVICE						
710 REDEMPTION OF PRINCIPAL	126,665.73	.00	125,635.52	.00	.00	1,030.21 0
720 INTEREST	74,700.89	.00	75,797.94	.00	.00	1,097.05- 1-
*	201,366.62	.00	201,433.46	.00	.00	66.84- 0
**	201,366.62	.00	201,433.46	.00	.00	66.84- 0

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

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,F,O TOT-2 SRC-D

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 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
7400 FACILITIES ACQ & CONSTRUCTIO 630 BUILDINGS AND FIXED EQUIPMEN	608,226.57	.00	608,226.57	.00	109,034.08	109,034.08- 17-
*	608,226.57	.00	608,226.57	.00	109,034.08	109,034.08- 17-
**	608,226.57	.00	608,226.57	.00	109,034.08	109,034.08- 17-

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 340 PECO FUNDS

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,F,O TOT-2 SRC-D

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 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
7400 FACILITIES ACQ & CONSTRUCTIO						
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00
381 GARBAGE	.00	.00	.00	.00	.00	.00
681 CAPITALIZ REMODEL & RENOVATI	253,807.00	.00	29,329.74	.00	75,095.26	149,382.00 58
*	253,807.00	.00	29,329.74	.00	75,095.26	149,382.00 58
8100 MAINTENANCE OF PLANT						
681 CAPITALIZ REMODEL & RENOVATI	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
9700 TRANSFER OF FUNDS						
910 TRANSFERS TO GENERAL FUND	.00	.00	48,439.00	.00	.00	48,439.00-
*	.00	.00	48,439.00	.00	.00	48,439.00-
**	253,807.00	.00	77,768.74	.00	75,095.26	100,943.00 39

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,F,O TOT-2 SRC-D

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 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
7400 FACILITIES ACQ & CONSTRUCTIO 681 CAPITALIZ REMODEL & RENOVATI	53,851.46	.00	.00	.00	.00	53,851.46 100
*	53,851.46	.00	.00	.00	.00	53,851.46 100
9200 DEBT SERVICE 730 DUES AND FEES	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
**	53,851.46	.00	.00	.00	.00	53,851.46 100

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

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,F,O TOT-2 SRC-D

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 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
7400 FACILITIES ACQ & CONSTRUCTIO						
360 RENTALS	.00	.00	.00	.00	.00	.00
630 BUILDINGS AND FIXED EQUIPMEN	1,131,205.11	.00	580,838.26	.00	407,185.50	143,181.35 12
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
650 MOTOR VEHICLES	39,420.82	.00	.00	.00	.00	39,420.82 100
652 OTHER MOTOR VEHICLES	.00	.00	.00	.00	.00	.00
670 IMPROVMENTS OTHER THAN BLDG	132,976.50	.00	.00	.00	.00	132,976.50 100
671 CAPTLZD IMPRT OTHER THAN BLD	.00	.00	.00	.00	.00	.00
672 NONCAPTLZD IMPRT.OTHR THAN B	.00	.00	.00	.00	.00	.00
681 CAPITALIZ REMODEL & RENOVATI	500,000.00	.00	.00	.00	17,582.56	482,417.44 96
682 NONCAPITALIZED REMOD/RENOV	.00	.00	.00	.00	.00	.00
692 SOFTWARE-LESS THAN \$750	.00	.00	.00	.00	.00	.00
*	1,803,602.43	.00	580,838.26	.00	424,768.06	797,996.11 44
7600 FOOD SERVICE						
681 CAPITALIZ REMODEL & RENOVATI	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
8100 MAINTENANCE OF PLANT						
510 SUPPLIES	.00	446.40	446.40	.00	753.60	1,200.00-
630 BUILDINGS AND FIXED EQUIPMEN	.00	.00	5,545.00	.00	.00	5,545.00-
681 CAPITALIZ REMODEL & RENOVATI	.00	.00	979.00	.00	20,335.42	21,314.42-
*	.00	446.40	6,970.40	.00	21,089.02	28,059.42-
9200 DEBT SERVICE						
710 REDEMPTION OF PRINCIPAL	.00	.00	222,281.45	.00	.00	222,281.45-
730 DUES AND FEES	.00	.00	.00	.00	.00	.00
*	.00	.00	222,281.45	.00	.00	222,281.45-
9700 TRANSFER OF FUNDS						
910 TRANSFERS TO GENERAL FUND	1,300,000.00	.00	.00	.00	.00	1,300,000.00 100
920 TRANSFERS TO DEBT SERVICE FU	472,373.56	.00	286,578.56	.00	.00	185,795.00 39
*	1,772,373.56	.00	286,578.56	.00	.00	1,485,795.00 83
**	3,575,975.99	446.40	1,096,668.67	.00	445,857.08	2,033,450.24 56

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

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,F,O TOT-2 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION FUNC/OBJ	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
7400 FACILITIES ACQ & CONSTRUCTIO 681 CAPITALIZ REMODEL & RENOVATI	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
9700 TRANSFER OF FUNDS 910 TRANSFERS TO GENERAL FUND	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
**	.00	.00	.00	.00	.00	.00

RPRT- F2B31
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 393 HAVANA MIDDLE CONSTRUCT SUNTRS

TERMS - FINANCIAL INFORMATION SERIES
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 REQ-01 SEQ-S,F,O TOT-2 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
7400 FACILITIES ACQ & CONSTRUCTIO 630 BUILDINGS AND FIXED EQUIPMEN	1,564,534.53	.00	1,564,534.53	.00	44,917.81	44,917.81- 2-
*	1,564,534.53	.00	1,564,534.53	.00	44,917.81	44,917.81- 2-
**	1,564,534.53	.00	1,564,534.53	.00	44,917.81	44,917.81- 2-

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,F,O TOT-2 SRC-D

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
7200 GENERAL ADMINISTRATION						
791 FEDERAL INDIRECT COSTS	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
7600 FOOD SERVICE						
110 ADMINISTRATION-REGULAR PAY	87,796.00	.00	51,214.38	36,581.62	.00	.00 0
140 SUBSTITUTES	92,189.00	.00	38,875.41	.00	.00	53,313.59 57
160 OTHER SUPPORT PERSONNEL-REG	969,355.43	.00	481,586.31	480,238.53	.00	7,530.59 0
161 OTHER SUPPORT-MISC EARNINGS	60,255.55	.00	37,499.97	.00	.00	22,755.58 37
162 OTHER SUPPORT PERSONL INSERV	.00	.00	5,440.06	.00	.00	5,440.06-
163 OTHER SUPPORT PERS-SUPPLEMEN	5,000.00	.00	11,106.58	7,340.72	.00	13,447.30- 268-
168 OTHER SUPPORT PERS-SUMMER SC	36,122.38	.00	20,395.56	.00	.00	15,726.82 43
210 RETIREMENT	82,603.24	.00	45,076.65	38,913.85	.00	1,387.26- 1-
220 SOCIAL SECURITY	82,998.46	.00	44,053.09	40,098.41	.00	1,153.04- 1-
230 BOARD MEDICAL & DENTAL INS	216,990.69	.00	108,175.37	108,433.41	.00	381.91 0
232 BOARD TERM LIFE INSURANCE	2,985.24	.00	1,571.96	1,526.20	.00	112.92- 3-
240 WORKERS COMPENSATION	40,791.00	.00	25,466.76	21,223.42	.00	5,899.18- 14-
310 PROFESSIONAL AND TECHNICAL	2,000.00	.00	337.50	.00	1,162.50	500.00 25
330 TRAVEL	11,372.16	714.80	8,797.14	.00	.00	2,575.02 22
350 REPAIRS AND MAINTENANCE	15,360.00	349.00	25,556.22	.00	8,407.59	18,603.81- 121-
360 RENTALS	11,720.76	.00	8,104.02	.00	1,715.78	1,900.96 16
370 COMMUNICATIONS	878.86	.00	.00	.00	.00	878.86 100
381 GARBAGE	45,000.00	.00	.00	.00	.00	45,000.00 100
390 OTHER PURCHASED SERVICES	22,471.99	.00	7,800.00	.00	.00	14,671.99 65
420 BOTTLED GAS	10,740.30	.00	5,605.57	.00	5,134.73	.00 0
450 GASOLINE	2,301.69	.00	110.84	.00	.00	2,190.85 95
460 DIESEL FUEL	1,554.38	.00	.00	.00	.00	1,554.38 100
510 SUPPLIES	223,174.48	6,007.23	128,359.61	.00	106,430.33	11,615.46- 5-
540 OIL AND GREASE	26.90	.00	.00	.00	.00	26.90 100
550 REPAIR PARTS	13,583.76	.00	9,019.94	.00	9,843.57	5,279.75- 38-
570 FOOD	1,789,697.35	79,469.49	1,094,494.07	.00	680,134.86	15,068.42 0
580 COMMODITIES	231,175.63	.00	109,418.68	.00	.00	121,756.95 52
590 OTHER MATERIALS & SUPPLIES	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	7,749.00	.00	.00	7,749.00-
642 FURN, FIXT, EQUIP-LESS THAN \$7	1,037.68	.00	2,737.59	.00	599.00	2,298.91- 221-
643 COMPUTER EQUIP-MORE THAN \$75	1,803.30	.00	1,807.89	.00	.00	4.59- 0
644 COMPUTER EQUIP-LESS THAN \$75	1,114.80	.00	5,685.70	.00	.00	4,570.90- 410-
652 OTHER MOTOR VEHICLES	30,000.00	.00	.00	.00	25,003.00	4,997.00 16
681 CAPITALIZ REMODEL & RENOVATI	6,700.00	.00	.00	.00	.00	6,700.00 100
730 DUES AND FEES	8,320.00	.00	7,610.00	.00	.00	710.00 8
791 FEDERAL INDIRECT COSTS	50,000.00	.00	.00	.00	.00	50,000.00 100
*	4,157,121.03	86,540.52	2,293,655.87	734,356.16	838,431.36	290,677.64 6
7900 OPERATION OF PLANT						
381 GARBAGE	.00	.00	12,586.30	.00	.00	12,586.30-
510 SUPPLIES	.00	.00	.00	.00	.00	.00

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

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* FUNC/OBJ	.00	.00	12,586.30	.00	.00	12,586.30-
**	4,157,121.03	86,540.52	2,306,242.17	734,356.16	838,431.36	278,091.34 6

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

TERMS - FINANCIAL INFORMATION SERIES
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
5100 INSTRUCTIONAL K-12						
120 CLASSROOM TEACHER-REGULAR PA	39,900.00	.00	.00	.00	.00	39,900.00 100
121 CLASSROOM TEACHER-MISC EARNI	11,583.94	160.00	3,133.25	.00	.00	8,450.69 72
122 TEACHER INSERVICE EARNINGS	.00	.00	.00	.00	.00	.00
125 CLASSROOM TEACHER-SICK PAY	.00	.00	.00	.00	.00	.00
126 CLASSROOM TEACHER-HOURLY EMP	38,526.10	7,020.30	37,752.80	.00	.00	773.30 2
128 CLASSROOM TEACHER-SUMMER SCH	38,000.04	.00	8,078.79	.00	.00	29,921.25 78
136 OTHER CERTIFIED-HOURLY EMPLO	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	9,181.38	.00	533.04	.00	.00	8,648.34 94
141 EXTRA HOURS FOR SUBSTITUTES	.00	.00	.00	.00	.00	.00
150 INSTRUCTIONAL ASSIST-REGULAR	122,324.21	.00	44,326.62	44,326.51	.00	33,671.08 27
151 INSTRUCTION ASST MISC EARNIN	3,000.00	.00	.00	.00	.00	3,000.00 100
156 PARAPROFESSIONAL-HOURLY EMPL	9,000.00	.00	5,094.00	.00	.00	3,906.00 43
158 PARAPROFESSIONAL-SUMMER SCHO	3,000.00	.00	.00	.00	.00	3,000.00 100
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	.00	.00	.00	.00
210 RETIREMENT	27,893.13	358.84	6,615.54	3,266.85	.00	18,010.74 64
220 SOCIAL SECURITY	37,477.52	547.54	7,081.47	3,390.97	.00	27,005.08 72
230 BOARD MEDICAL & DENTAL INS	27,699.84	.00	8,827.74	8,911.26	.00	9,960.84 35
232 BOARD TERM LIFE INSURANCE	1,996.32	.00	141.96	141.96	.00	1,712.40 85
240 WORKERS COMPENSATION	5,448.01	36.63	504.46	226.07	.00	4,717.48 86
310 PROFESSIONAL AND TECHNICAL	1,500.00	.00	.00	.00	.00	1,500.00 100
311 SUBAWARD UNDER SUBAGREE \$25K	.00	.00	.00	.00	.00	.00
312 SBWARD UND SBAGREE EXCESS 2	.00	.00	.00	.00	.00	.00
330 TRAVEL	.00	.00	.00	.00	.00	.00
360 RENTALS	310,755.91	.00	167,003.04	.00	14,110.00	129,642.87 41
390 OTHER PURCHASED SERVICES	11,250.00	.00	10,847.72	.00	28,537.28	28,135.00- 250-
510 SUPPLIES	616,775.03	5,661.00	297,695.37	7,359.55	269,881.81	41,838.30 6
520 TEXTBOOKS	.00	.00	.00	.00	.00	.00
530 PERIODICALS	.00	.00	.00	.00	.00	.00
590 OTHER MATERIALS & SUPPLIES	2,307.40	.00	.00	.00	.00	2,307.40 100
610 LIBRARY BOOKS	.00	.00	.00	.00	.00	.00
630 BUILDINGS AND FIXED EQUIPMEN	.00	.00	.00	.00	.00	.00
640 FURNITURE, FIXTURES & EQPT	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	13,000.00	.00	.00	.00	.00	13,000.00 100
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	1,000.00	35,003.85	36,736.45	.00	.00	35,736.45- 573-
681 CAPITALIZ REMODEL & RENOVATI	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	.00	.00	.00	.00	.00	.00
* 1,331,618.83		48,788.16	634,372.25	67,623.17	312,529.09	317,094.32 23
5200 EXCEPTIONAL						
120 CLASSROOM TEACHER-REGULAR PA	172,675.17	6,669.13	51,371.63	56,116.05	.00	65,187.49 37
121 CLASSROOM TEACHER-MISC EARNI	.00	1,069.29	4,425.63	.00	.00	4,425.63-
122 TEACHER INSERVICE EARNINGS	5,000.00	.00	6,328.53	.00	.00	1,328.53- 26-
126 CLASSROOM TEACHER-HOURLY EMP	4,506.66	.00	.00	.00	.00	4,506.66 100
128 CLASSROOM TEACHER-SUMMER SCH	.00	.00	.00	.00	.00	.00

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

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

PROCESSED- 02/11/15 PAGE- 27
 TIME- 09:19 FY- 15
 MONTH- FEBRUARY PRD- 08

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
136 OTHER CERTIFIED-HOURLY EMPLO	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	1,000.00	1,137.62	43,782.65	.00	.00	42,782.65- 278-
150 INSTRUCTIONAL ASSIST-REGULAR	267,781.00	.00	149,532.51	144,331.22	.00	26,082.73- 9-
151 INSTRUCTION ASST MISC EARNIN	.00	.00	.00	.00	.00	.00
152 INSTRUCTIONAL ASST INSERVICE	.00	.00	154.13	.00	.00	154.13-
156 PARAPROFESSIONAL-HOURLY EMPL	7,000.00	.00	.00	.00	.00	7,000.00 100
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	.00	.00	.00	.00
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00
210 RETIREMENT	52,721.24	582.75	15,750.83	15,270.42	.00	21,699.99 41
220 SOCIAL SECURITY	38,186.76	660.63	17,717.33	15,334.23	.00	5,135.20 13
230 BOARD MEDICAL & DENTAL INS	73,000.00	382.80	28,025.93	27,147.72	.00	17,826.35 24
232 BOARD TERM LIFE INSURANCE	1,690.00	21.63	638.39	625.87	.00	425.74 25
240 WORKERS COMPENSATION	2,954.22	46.14	1,304.51	1,022.29	.00	627.42 21
310 PROFESSIONAL AND TECHNICAL	210,506.83	10,124.00	74,368.50	.00	122,931.50	13,206.83 6
330 TRAVEL	.00	.00	694.07	323.38	.00	1,017.45-
350 REPAIRS AND MAINTENANCE	2,000.00	.00	.00	.00	.00	2,000.00 100
360 RENTALS	.00	.00	11,840.40	.00	.00	11,840.40-
390 OTHER PURCHASED SERVICES	.00	.00	426.80	.00	.00	426.80-
510 SUPPLIES	8,631.00	.00	4,026.45	.00	.00	4,604.55 53
642 FURN, FIXT, EQUIP-LESS THAN \$7	1,375.00	.00	.00	.00	.00	1,375.00 100
643 COMPUTER EQUIP-MORE THAN \$75	10,000.00	.00	.00	.00	.00	10,000.00 100
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	3,013.15	3,013.15-
691 SOFTWARE-MORE THAN \$750	.00	.00	.00	.00	.00	.00
692 SOFTWARE-LESS THAN \$750	2,000.00	.00	.00	.00	.00	2,000.00 100
730 DUES AND FEES	1,000.00	.00	.00	.00	.00	1,000.00 100
*	862,027.88	20,693.99	410,388.29	260,171.18	125,944.65	65,523.76 7
5300 VOCATIONAL TECHNICAL						
330 TRAVEL	4,500.00	.00	1,971.84	20.47	.00	2,507.69 55
360 RENTALS	14,502.82	.00	1,595.16	.00	3,239.30	9,668.36 66
390 OTHER PURCHASED SERVICES	3,800.02	.00	1,707.38	.00	200.00	1,892.64 49
510 SUPPLIES	17,865.00	19.78	7,285.12	2,440.72	2,862.71	5,276.45 29
520 TEXTBOOKS	4,500.00	.00	1,407.40	.00	.00	3,092.60 68
620 AUDIO-VISUAL MATERIALS	1,522.00	.00	575.00	.00	.00	947.00 62
641 FURN, FIXT, EQUIP-MORE THAN \$7	6,124.00	.00	4,827.36	.00	1,092.60	204.04 3
642 FURN, FIXT, EQUIP-LESS THAN \$7	6,821.00	.00	359.53	.00	567.63	5,893.84 86
643 COMPUTER EQUIP-MORE THAN \$75	6,475.60	.00	.00	.00	.00	6,475.60 100
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	14,722.93	242.00	242.00	.00	.00	14,480.93 98
*	80,833.37	261.78	19,970.79	2,461.19	7,962.24	50,439.15 62
5400 ADULT GENERAL						
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00
311 SUBAWARD UNDER SBAGREE \$25K	.00	.00	.00	.00	.00	.00
312 SBWARD UND SBAGREE EXCESS 2	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00

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

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

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
5500 PRE-KINDERGARTEN						
120 CLASSROOM TEACHER-REGULAR PA	549,440.29	49,013.54	295,948.28	297,407.16	.00	43,915.15- 7-
121 CLASSROOM TEACHER-MISC EARNI	.00	.00	.00	.00	.00	.00
122 TEACHER INSERVICE EARNINGS	14,897.08	.00	14,897.08	.00	.00	.00 0
126 CLASSROOM TEACHER-HOURLY EMP	7,655.71	.00	2,886.90	.00	.00	4,768.81 62
131 OTHER CERTIFIED MISC EARNING	.00	.00	.00	.00	.00	.00
132 OTHER CERTIFIED INSERVICE	.00	.00	.00	.00	.00	.00
136 OTHER CERTIFIED-HOURLY EMPLO	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	26,332.63	1,970.03	22,477.21	.00	.00	3,855.42 14
150 INSTRUCTIONAL ASSIST-REGULAR	376,903.84	.00	154,890.07	163,696.58	.00	58,317.19 15
151 INSTRUCTION ASST MISC EARNIN	5,999.82	.00	5,333.89	.00	.00	665.93 11
152 INSTRUCTIONAL ASST INSERVICE	7,561.75	.00	7,561.75	.00	.00	.00 0
156 PARAPROFESSIONAL-HOURLY EMPL	10,057.00	.00	.00	.00	.00	10,057.00 100
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00
210 RETIREMENT	67,364.69	4,136.68	37,138.88	37,228.07	.00	7,002.26- 10-
220 SOCIAL SECURITY	63,069.61	3,636.79	35,730.92	35,274.42	.00	7,935.73- 12-
230 BOARD MEDICAL & DENTAL INS	99,031.31	5,035.92	58,865.71	59,736.53	.00	19,570.93- 19-
232 BOARD TERM LIFE INSURANCE	3,252.31	152.85	1,364.38	1,386.73	.00	501.20 15
240 WORKERS COMPENSATION	7,447.91	260.03	2,570.30	2,351.63	.00	2,525.98 33
310 PROFESSIONAL AND TECHNICAL	26,429.17	.00	.00	.00	.00	26,429.17 100
330 TRAVEL	.00	.00	.00	.00	.00	.00
360 RENTALS	4,998.00	.00	4,998.00	.00	.00	.00 0
370 COMMUNICATIONS	1,417.36	.00	62.29	.00	.00	1,355.07 95
390 OTHER PURCHASED SERVICES	13,775.75	.00	2,411.40	.00	1,240.00	10,124.35 73
510 SUPPLIES	47,890.01	477.82	33,049.75	345.00	4,853.93	9,641.33 20
520 TEXTBOOKS	.00	.00	.00	.00	.00	.00
570 FOOD	5,478.17	332.85	7,175.58	.00	3,177.59	4,875.00- 88-
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	100.00	.00	100.00	.00	.00	.00 0
*	1,339,102.41	65,016.51	687,462.39	597,426.12	9,271.52	44,942.38 3
5900 OTHER INSTRUCTION						
121 CLASSROOM TEACHER-MISC EARNI	1,200.00	.00	.00	.00	.00	1,200.00 100
126 CLASSROOM TEACHER-HOURLY EMP	168,815.00	3,000.00	45,265.72	.00	.00	123,549.28 73
128 CLASSROOM TEACHER-SUMMER SCH	61,440.00	.00	.00	.00	.00	61,440.00 100
131 OTHER CERTIFIED MISC EARNING	.00	.00	.00	.00	.00	.00
136 OTHER CERTIFIED-HOURLY EMPLO	.00	.00	.00	.00	.00	.00
138 OTHER CERTIFIED-SUMMER SCHOO	.00	.00	.00	.00	.00	.00
150 INSTRUCTIONAL ASSIST-REGULAR	.00	.00	.00	.00	.00	.00
151 INSTRUCTION ASST MISC EARNIN	.00	.00	.00	.00	.00	.00
156 PARAPROFESSIONAL-HOURLY EMPL	49,542.50	.00	19,377.80	.00	.00	30,164.70 60
158 PARAPROFESSIONAL-SUMMER SCHOO	11,520.00	.00	.00	.00	.00	11,520.00 100
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00
210 RETIREMENT	27,700.47	221.09	5,071.80	.00	.00	22,628.67 81

NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
220 SOCIAL SECURITY	22,412.79	206.79	4,875.51	.00	.00	17,537.28 78
240 WORKERS COMPENSATION	3,530.62	15.32	329.64	.00	.00	3,200.98 90
310 PROFESSIONAL AND TECHNICAL	.00	.00	1,925.00	.00	.00	1,925.00-
330 TRAVEL	.00	.00	872.96	.00	.00	872.96-
360 RENTALS	25,000.00	.00	.00	.00	.00	25,000.00 100
370 COMMUNICATIONS	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	72,223.42	776.00	6,622.41	.00	39,042.49	26,558.52 36
510 SUPPLIES	43,757.35	.00	1,268.80	.00	1,684.96	40,803.59 93
590 OTHER MATERIALS & SUPPLIES	3,000.00	.00	.00	.00	.00	3,000.00 100
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	.00	.00	7,500.00	.00	.00	7,500.00-
*	490,142.15	4,219.20	93,109.64	.00	40,727.45	356,305.06 72
6100 PUPIL PERSONNEL SERVICE						
110 ADMINISTRATION-REGULAR PAY	47,875.00	.00	27,343.75	19,531.27	.00	999.98 2
130 OTHER CERTIFIED REGULAR PAY	318,869.08	14,553.08	182,018.85	192,958.13	.00	56,107.90- 17-
131 OTHER CERTIFIED MISC EARNING	.00	.00	.00	.00	.00	.00
132 OTHER CERTIFIED INSERVICE	.00	.00	.00	.00	.00	.00
133 OTHER CERTIFIED-SUPP	3,732.00	.00	.00	.00	.00	3,732.00 100
136 OTHER CERTIFIED-HOURLY EMPLO	27,564.00	.00	.00	.00	.00	27,564.00 100
138 OTHER CERTIFIED-SUMMER SCHOO	17,599.28	.00	13,784.33	.00	.00	3,814.95 21
140 SUBSTITUTES	.00	.00	118.02	.00	.00	118.02-
150 INSTRUCTIONAL ASSIST-REGULAR	57,888.85	.00	39,086.17	39,413.53	.00	20,610.85- 35-
151 INSTRUCTION ASST MISC EARNIN	314.31	.00	611.48	.00	.00	297.17- 94-
158 PARAPROFESSIONAL-SUMMER SCHO	6,133.99	.00	1,205.57	.00	.00	4,928.42 80
160 OTHER SUPPORT PERSONNEL-REG	97,460.72	.00	60,354.75	45,702.19	.00	8,596.22- 8-
161 OTHER SUPPORT-MISC EARNINGS	12,299.56	.00	7,724.29	.00	.00	4,575.27 37
162 OTHER SUPPORT PERSONL INSERV	.00	.00	.00	.00	.00	.00
168 OTHER SUPPORT PERS-SUMMER SC	2,518.14	.00	813.57	.00	.00	1,704.57 67
210 RETIREMENT	39,771.44	1,072.56	23,746.26	20,494.04	.00	4,468.86- 11-
220 SOCIAL SECURITY	37,536.19	1,056.54	24,877.39	22,766.83	.00	10,108.03- 26-
230 BOARD MEDICAL & DENTAL INS	40,957.38	1,834.40	28,633.88	27,980.35	.00	15,656.85- 38-
232 BOARD TERM LIFE INSURANCE	3,298.64	46.28	908.49	881.92	.00	1,508.23 45
240 WORKERS COMPENSATION	3,787.70	74.22	2,247.25	1,874.97	.00	334.52- 8-
310 PROFESSIONAL AND TECHNICAL	11,115.48	.00	34,909.82	.00	53,478.00	77,272.34- 695-
311 SUBAWARD UNDER SUBAGREE \$25K	25,000.00	.00	14,899.26	.00	14,900.74	4,800.00- 19-
312 SBAWARD UND SBAGREE EXCESS 2	16,200.00	.00	4,850.60	.00	5,868.40	5,481.00 33
330 TRAVEL	25,358.01	254.10	12,416.24	564.83	160.00	12,216.94 48
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00
360 RENTALS	.00	.00	11,349.98	.00	.00	11,349.98-
370 COMMUNICATIONS	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	61,052.82	2,150.00	18,067.35	.00	20,435.52	22,549.95 36
510 SUPPLIES	16,538.41	.00	3,521.61	.00	744.95	12,271.85 74
520 TEXTBOOKS	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00

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

TERMS - FINANCIAL INFORMATION SERIES
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PROCESSED- 02/11/15 PAGE- 30
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	1,000.00	.00	199.00	.00	.00	801.00 80
*	873,871.00	21,041.18	513,687.91	372,168.06	95,587.61	107,572.58- 12-
6130 HEALTH SERVICES						
311 SUBAWARD UNDER SUBAGREE \$25K	500.00	.00	.00	.00	.00	500.00 100
*	500.00	.00	.00	.00	.00	500.00 100
6150 PARENTAL INVOLVEMENT						
110 ADMINISTRATION-REGULAR PAY	.00	.00	.00	.00	.00	.00
111 ADMINISTRATION-MISC EARNINGS	.00	.00	.00	.00	.00	.00
130 OTHER CERTIFIED REGULAR PAY	30,000.00	.00	.00	.00	.00	30,000.00 100
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	15,344.00	10,960.00	.00	26,304.00-
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00
210 RETIREMENT	1,050.00	.00	1,130.85	807.75	.00	888.60- 84-
220 SOCIAL SECURITY	900.00	.00	1,034.92	838.44	.00	973.36- 108-
230 BOARD MEDICAL & DENTAL INS	1,200.00	.00	2,536.84	1,834.40	.00	3,171.24- 264-
232 BOARD TERM LIFE INSURANCE	49.00	.00	49.14	35.10	.00	35.24- 71-
240 WORKERS COMPENSATION	73.00	.00	78.26	55.90	.00	61.16- 83-
310 PROFESSIONAL AND TECHNICAL	3,000.00	.00	.00	.00	.00	3,000.00 100
311 SUBAWARD UNDER SUBAGREE \$25K	25,000.00	.00	.00	.00	.00	25,000.00 100
312 SBWARD UND SBAGREE EXCESS 2	15,600.00	.00	2,336.87	.00	2,771.60	10,491.53 67
330 TRAVEL	500.00	.00	.00	.00	.00	500.00 100
360 RENTALS	.00	.00	.00	.00	.00	.00
370 COMMUNICATIONS	910.00	.00	.00	.00	.00	910.00 100
390 OTHER PURCHASED SERVICES	500.00	.00	24,600.00	.00	.00	24,100.00- 820-
510 SUPPLIES	82,733.51	274.88	12,930.60	.00	1,981.60	67,821.31 81
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	2,308.88	.00	218.00	.00	.00	2,090.88 90
*	163,824.39	274.88	60,259.48	14,531.59	4,753.20	84,280.12 51
6200 INSTRUCTIONAL MEDIA SERVICE						
131 OTHER CERTIFIED MISC EARNING	.00	.00	.00	.00	.00	.00
150 INSTRUCTIONAL ASSIST-REGULAR	.00	.00	.00	.00	.00	.00
162 OTHER SUPPORT PERSONL INSERV	1,000.00	.00	.00	.00	.00	1,000.00 100
210 RETIREMENT	.00	.00	.00	.00	.00	.00
220 SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
232 BOARD TERM LIFE INSURANCE	.00	.00	.00	.00	.00	.00
240 WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
310 PROFESSIONAL AND TECHNICAL	4,500.00	.00	.00	.00	.00	4,500.00 100
330 TRAVEL	.00	.00	75.21	.00	.00	75.21-
360 RENTALS	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	4,200.00	.00	.00	.00	.00	4,200.00 100
510 SUPPLIES	.00	.00	.00	.00	.00	.00

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

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FUNC/OBJ							
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00	.00
681 CAPITALIZ REMODEL & RENOVATI	.00	.00	.00	.00	.00	.00	.00
691 SOFTWARE-MORE THAN \$750	.00	.00	.00	.00	.00	.00	.00
*	9,700.00	.00	75.21	.00	.00	9,624.79	99
6300 INSTRUCTIONAL/CURRICULUM DEV							
110 ADMINISTRATION-REGULAR PAY	206,488.91	.00	112,842.93	82,268.72	.00	11,377.26	5
111 ADMINISTRATION-MISC EARNINGS	.00	.00	.00	.00	.00	.00	.00
120 CLASSROOM TEACHER-REGULAR PA	.00	.00	.00	.00	.00	.00	.00
130 OTHER CERTIFIED REGULAR PAY	256,809.07	6,079.27	108,293.17	113,468.83	.00	35,047.07	13
131 OTHER CERTIFIED MISC EARNING	.00	.00	.00	.00	.00	.00	.00
136 OTHER CERTIFIED-HOURLY EMPLO	16,434.00	.00	3,289.00	.00	.00	13,145.00	79
138 OTHER CERTIFIED-SUMMER SCHOO	16,896.00	.00	1,964.06	.00	.00	14,931.94	88
140 SUBSTITUTES	.00	.00	.00	.00	.00	.00	.00
160 OTHER SUPPORT PERSONNEL-REG	229,171.19	.00	124,743.28	80,436.03	.00	23,991.88	10
161 OTHER SUPPORT-MISC EARNINGS	3,000.00	.00	4,357.73	.00	.00	1,357.73	45-
166 OTHER SUPPORT-HOURLY EMPLOY	.00	.00	.00	.00	.00	.00	.00
210 RETIREMENT	61,995.62	448.03	31,762.75	25,302.48	.00	4,930.39	7
220 SOCIAL SECURITY	49,648.68	405.71	25,218.02	21,127.31	.00	3,303.35	6
230 BOARD MEDICAL & DENTAL INS	66,950.89	623.70	34,795.35	26,617.21	.00	5,538.33	8
232 BOARD TERM LIFE INSURANCE	2,426.80	19.23	1,084.49	853.38	.00	488.93	20
240 WORKERS COMPENSATION	5,832.36	31.01	1,813.27	1,408.50	.00	2,610.59	44
310 PROFESSIONAL AND TECHNICAL	10,700.00	.00	.00	.00	18,300.00	7,600.00	71-
311 SUBAWARD UNDER SUBAGREE \$25K	27,000.00	.00	8,300.00	.00	26,700.00	8,000.00	29-
312 SBWARD UND SBAGREE EXCESS 2	75,000.00	.00	.00	.00	15,000.00	60,000.00	80
330 TRAVEL	75,907.83	758.74	26,381.24	1,868.80	2,000.00	45,657.79	60
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
360 RENTALS	6,859.93	.00	5,134.18	.00	9,536.99	7,811.24	113-
370 COMMUNICATIONS	16,738.73	.00	383.87	25.27	1,485.00	14,844.59	88
390 OTHER PURCHASED SERVICES	4,801.00	.00	3,082.66	.00	.00	1,718.34	35
450 GASOLINE	.00	.00	.00	.00	.00	.00	.00
510 SUPPLIES	90,081.36	.00	25,450.29	.00	11,742.96	52,888.11	58
640 FURNITURE, FIXTURES & EQPT	.00	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	902.02	.00	.00	.00	26,317.69	25,415.67	817-
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	4,591.00	.00	2,661.36	7,252.36	
644 COMPUTER EQUIP-LESS THAN \$75	4,000.00	.00	5,822.47	.00	3,028.57	4,851.04	121-
691 SOFTWARE-MORE THAN \$750	2,000.00	.00	.00	.00	.00	2,000.00	100
692 SOFTWARE-LESS THAN \$750	3,000.00	.00	.00	.00	.00	3,000.00	100
730 DUES AND FEES	34,299.68	.00	20,908.88	100.00	900.00	12,390.80	36
*	1,266,944.07	8,365.69	550,218.64	353,476.53	117,672.57	245,576.33	19
6400 INSTRUCTIONAL STAFF TRAINING							
112 ADMINISTRATION-INSERVICE	4,660.00	.00	2,500.00	.00	.00	2,160.00	46

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
120 CLASSROOM TEACHER-REGULAR PA	10,000.00	.00	.00	.00	.00	10,000.00 100
121 CLASSROOM TEACHER-MISC EARNI	.00	.00	4,083.38	.00	.00	4,083.38-
122 TEACHER INSERVICE EARNINGS	214,449.50	.00	53,456.16	.00	.00	160,993.34 75
126 CLASSROOM TEACHER-HOURLY EMP	.00	.00	.00	.00	.00	.00
130 OTHER CERTIFIED REGULAR PAY	364,263.50	12,830.42	188,706.88	104,358.80	.00	71,197.82 19
131 OTHER CERTIFIED MISC EARNING	6,000.00	.00	.00	.00	.00	6,000.00 100
132 OTHER CERTIFIED INSERVICE	48,275.32	.00	5,574.64	.00	.00	42,700.68 88
133 OTHER CERTIFIED-SUPP	3,000.00	.00	.00	.00	.00	3,000.00 100
136 OTHER CERTIFIED-HOURLY EMPLO	19,809.33	.00	.00	.00	.00	19,809.33 100
138 OTHER CERTIFIED-SUMMER SCHOO	3,000.00	.00	6,892.80	.00	.00	3,892.80- 129-
140 SUBSTITUTES	3,000.00	.00	.00	.00	.00	3,000.00 100
152 INSTRUCTIONAL ASST INSERVICE	23,266.00	.00	384.00	.00	.00	22,882.00 98
162 OTHER SUPPORT PERSONL INSERV	1,000.00	.00	.00	.00	.00	1,000.00 100
210 RETIREMENT	37,327.40	945.60	14,076.74	6,873.11	.00	16,377.55 43
220 SOCIAL SECURITY	39,858.87	886.68	19,146.55	7,983.44	.00	12,728.88 31
230 BOARD MEDICAL & DENTAL INS	35,587.00	1,467.52	16,007.00	12,473.92	.00	7,106.08 19
232 BOARD TERM LIFE INSURANCE	2,682.53	40.30	625.67	384.80	.00	1,672.06 62
240 WORKERS COMPENSATION	6,472.99	65.43	1,334.00	532.24	.00	4,606.75 71
300 PURCHASED SERVICES	.00	.00	.00	.00	.00	.00
310 PROFESSIONAL AND TECHNICAL	52,894.59	.00	32,449.71	.00	20,700.00	255.12- 0
311 SUBAWARD UNDER SBAGREE \$25K	35,900.00	.00	1,000.00	.00	.00	34,900.00 97
312 SBAWARD UND SBAGREE EXCESS 2	30,000.00	.00	.00	.00	.00	30,000.00 100
330 TRAVEL	113,321.71	1,666.00	16,916.09	.00	.00	96,405.62 85
360 RENTALS	64,263.00	.00	68,989.54	.00	.00	4,726.54- 7-
370 COMMUNICATIONS	7,520.00	.00	.00	.00	.00	7,520.00 100
390 OTHER PURCHASED SERVICES	19,900.00	.00	.00	.00	12,500.00	7,400.00 37
510 SUPPLIES	147,615.13	.00	6,204.18	.00	.00	141,410.95 95
520 TEXTBOOKS	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	73,968.00	4,587.00	39,234.29	.00	6,728.00	28,005.71 37
*	1,368,034.87	22,488.95	477,581.63	132,606.31	39,928.00	717,918.93 52
6500 INSTRUCTION RELATED TECHNOLO						
130 OTHER CERTIFIED REGULAR PAY	.00	.00	.00	.00	.00	.00
160 OTHER SUPPORT PERSONNEL-REG	42,000.00	.00	.00	.00	.00	42,000.00 100
210 RETIREMENT	3,200.04	.00	.00	.00	.00	3,200.04 100
220 SOCIAL SECURITY	3,213.00	.00	.00	.00	.00	3,213.00 100
230 BOARD MEDICAL & DENTAL INS	4,500.00	.00	.00	.00	.00	4,500.00 100
232 BOARD TERM LIFE INSURANCE	219.96	.00	.00	.00	.00	219.96 100
240 WORKERS COMPENSATION	575.08	.00	.00	.00	.00	575.08 100
310 PROFESSIONAL AND TECHNICAL	17,684.81	.00	.00	.00	.00	17,684.81 100
311 SUBAWARD UNDER SBAGREE \$25K	24,999.96	1,500.00	15,950.00	.00	9,050.00	.04- 0
312 SBAWARD UND SBAGREE EXCESS 2	27,999.96	1,500.00	10,450.00	.00	14,550.00	2,999.96 10
330 TRAVEL	.00	.00	.00	.00	.00	.00
350 REPAIRS AND MAINTENANCE	1,000.00	.00	.00	.00	.00	1,000.00 100
360 RENTALS	804.00	450.00	450.00	.00	.00	354.00 44

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT	PCT
FUNC/OBJ							
390 OTHER PURCHASED SERVICES	1,500.00	.00	.00	.00	.00	1,500.00	100
510 SUPPLIES	.00	.00	.00	.00	3,841.20	3,841.20-	
640 FURNITURE, FIXTURES & EQPT	.00	.00	.00	.00	.00	.00	
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00	
642 FURN, FIXT, EQUIP-LESS THAN \$7	5,500.00	.00	.00	.00	.00	5,500.00	100
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00	
644 COMPUTER EQUIP-LESS THAN \$75	19,025.00	12,626.82	12,626.82	.00	.00	6,398.18	33
690 COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	
691 SOFTWARE-MORE THAN \$750	4,000.00	.00	.00	.00	.00	4,000.00	100
*	156,221.81	16,076.82	39,476.82	.00	27,441.20	89,303.79	57
7200 GENERAL ADMINISTRATION							
160 OTHER SUPPORT PERSONNEL-REG	30,500.16	.00	19,037.48	13,598.26	.00	2,135.58-	7-
210 RETIREMENT	3,840.07	.00	2,337.79	1,669.87	.00	167.59-	4-
220 SOCIAL SECURITY	2,196.64	.00	1,367.86	1,040.26	.00	211.48-	9-
230 BOARD MEDICAL & DENTAL INS	3,499.21	.00	2,156.34	1,559.24	.00	216.37-	6-
232 BOARD TERM LIFE INSURANCE	99.97	.00	59.68	43.10	.00	2.81-	2-
240 WORKERS COMPENSATION	154.26	.00	97.09	69.35	.00	12.18-	7-
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00	
370 COMMUNICATIONS	503.57	.00	30.70	7.22	.00	465.65	92
791 FEDERAL INDIRECT COSTS	292,448.79	.00	61,157.94	.00	.00	231,290.85	79
793 SEQUESTRATION	.00	.00	.00	.00	.00	.00	
*	333,242.67	.00	86,244.88	17,987.30	.00	229,010.49	68
7300 SCHOOL ADMINISTRATION							
110 ADMINISTRATION-REGULAR PAY	.00	.00	.00	.00	.00	.00	
111 ADMINISTRATION-MISC EARNINGS	49,750.00	.00	.00	.00	.00	49,750.00	100
112 ADMINISTRATION-INSERVICE	.00	.00	11,000.00	.00	.00	11,000.00-	
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	14,016.03	10,011.43	.00	24,027.46-	
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00	
210 RETIREMENT	4,092.22	.00	1,032.99	737.84	.00	2,321.39	56
220 SOCIAL SECURITY	2,993.61	.00	1,783.54	765.88	.00	444.19	14
230 BOARD MEDICAL & DENTAL INS	76.17	.00	2,536.84	1,834.40	.00	4,295.07-	638-
232 BOARD TERM LIFE INSURANCE	52.68	.00	44.72	32.50	.00	24.54-	46-
240 WORKERS COMPENSATION	1,936.63	.00	127.57	51.06	.00	1,758.00	90
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00	
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00	
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	.00	.00	.00	.00	
*	58,901.31	.00	30,541.69	13,433.11	.00	14,926.51	25
7400 FACILITIES ACQ & CONSTRUCTIO							
310 PROFESSIONAL AND TECHNICAL	.00	.00	1,741.00	.00	.00	1,741.00-	
311 SUBAWARD UNDER SUBAGREE \$25K	35,990.00	.00	10,004.50	.00	27,804.50	1,819.00-	5-
350 REPAIRS AND MAINTENANCE	1,167.35	.00	.00	.00	.00	1,167.35	100
630 BUILDINGS AND FIXED EQUIPMEN	220,000.00	.00	.00	.00	.00	220,000.00	100
641 FURN, FIXT, EQUIP-MORE THAN \$7	56,959.00	.00	.00	.00	.00	56,959.00	100

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	4,300.00	.00	.00	.00	.00	4,300.00 100
670 IMPROVMENTS OTHER THAN BLDG	.00	.00	.00	.00	.00	.00
671 CAPTLZD IMPRT OTHER THAN BLD	.00	.00	.00	.00	.00	.00
680 REMODELING	179,715.00	.00	.00	.00	.00	179,715.00 100
681 CAPITALIZ REMODEL & RENOVATI	1,000.00	.00	.00	.00	.00	1,000.00 100
*	499,131.35	.00	11,745.50	.00	27,804.50	459,581.35 92
7500 FISCAL SERVICES						
510 SUPPLIES	.00	.00	.00	.00	.00	.00
*	.00	.00	.00	.00	.00	.00
7600 FOOD SERVICE						
140 SUBSTITUTES	1,000.00	.00	.00	.00	.00	1,000.00 100
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	39.12	.00	.00	39.12-
210 RETIREMENT	.00	.00	2.88	.00	.00	2.88-
220 SOCIAL SECURITY	117.75	.00	2.38	.00	.00	115.37 97
240 WORKERS COMPENSATION	68.42	.00	1.74	.00	.00	66.68 97
570 FOOD	.00	.00	.00	.00	.00	.00
*	1,186.17	.00	46.12	.00	.00	1,140.05 96
7700 CENTRAL SERVICES						
110 ADMINISTRATION-REGULAR PAY	36,266.00	.00	21,154.84	15,110.63	.00	.53 0
111 ADMINISTRATION-MISC EARNINGS	500.00	.00	.00	.00	.00	500.00 100
160 OTHER SUPPORT PERSONNEL-REG	80,414.96	.00	42,472.08	20,814.35	.00	17,128.53 21
161 OTHER SUPPORT-MISC EARNINGS	10,709.22	.00	695.19	.00	.00	10,014.03 93
210 RETIREMENT	8,801.00	.00	3,985.27	2,108.23	.00	2,707.50 30
220 SOCIAL SECURITY	9,416.69	.00	4,633.01	2,748.27	.00	2,035.41 21
230 BOARD MEDICAL & DENTAL INS	14,769.04	.00	7,672.40	3,713.03	.00	3,383.61 22
232 BOARD TERM LIFE INSURANCE	761.16	.00	186.88	99.53	.00	474.75 62
240 WORKERS COMPENSATION	1,438.22	.00	328.02	183.23	.00	926.97 64
330 TRAVEL	4,336.83	.00	341.32	.00	.00	3,995.51 92
360 RENTALS	.00	.00	.00	.00	.00	.00
370 COMMUNICATIONS	.00	.00	.00	.00	.00	.00
390 OTHER PURCHASED SERVICES	2,069.33	.00	143.07	.00	.00	1,926.26 93
510 SUPPLIES	214.84	.00	214.84	.00	.00	.00 0
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	2,000.00	.00	.00	.00	.00	2,000.00 100
730 DUES AND FEES	2,186.00	.00	.00	.00	.00	2,186.00 100
*	173,883.29	.00	81,826.92	44,777.27	.00	47,279.10 27
7710 PLAN, RESEARCH, DEVL&EVAL SVCS						
310 PROFESSIONAL AND TECHNICAL	8,000.00	2,664.00	2,664.00	.00	5,336.00	.00 0
*	8,000.00	2,664.00	2,664.00	.00	5,336.00	.00 0

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
7800 PUPIL TRANSPORATION SERVICES						
140 SUBSTITUTES	3,071.64	.00	129.00	.00	.00	2,942.64 95
160 OTHER SUPPORT PERSONNEL-REG	16,543.19	.00	10,725.36	10,725.45	.00	4,907.62- 29-
161 OTHER SUPPORT-MISC EARNINGS	74,285.91	.00	17,566.16	.00	.00	56,719.75 76
166 OTHER SUPPORT-HOURLY EMPLOY	.00	.00	.00	.00	.00	.00
168 OTHER SUPPORT PERS-SUMMER SC	.00	.00	.00	.00	.00	.00
210 RETIREMENT	10,734.75	.00	2,158.16	790.47	.00	7,786.12 72
220 SOCIAL SECURITY	8,820.67	.00	2,003.91	820.49	.00	5,996.27 67
230 BOARD MEDICAL & DENTAL INS	6,532.72	.00	4,466.94	4,508.70	.00	2,442.92- 37-
232 BOARD TERM LIFE INSURANCE	35.49	.00	23.66	24.18	.00	12.35- 34-
240 WORKERS COMPENSATION	2,551.30	.00	1,299.71	491.23	.00	760.36 29
330 TRAVEL	5,000.00	.00	1,557.75	.00	.00	3,442.25 68
390 OTHER PURCHASED SERVICES	115,958.58	.00	10,486.00	.00	.00	105,472.58 90
391 SUBAWDS 1ST 25,000 OTHR PURC	.00	.00	.00	.00	.00	.00
450 GASOLINE	243.73	.00	.00	.00	.00	243.73 100
460 DIESEL FUEL	.00	.00	.00	.00	.00	.00
510 SUPPLIES	.00	.00	.00	.00	.00	.00
550 REPAIR PARTS	854.67	.00	.00	.00	.00	854.67 100
652 OTHER MOTOR VEHICLES	.00	.00	.00	.00	.00	.00
*	244,632.65	.00	50,416.65	17,360.52	.00	176,855.48 72
7900 OPERATION OF PLANT						
140 SUBSTITUTES	.00	.00	40.25	.00	.00	40.25-
160 OTHER SUPPORT PERSONNEL-REG	.00	.00	.00	.00	.00	.00
161 OTHER SUPPORT-MISC EARNINGS	15,047.48	.00	5,487.94	.00	.00	9,559.54 63
166 OTHER SUPPORT-HOURLY EMPLOY	.00	.00	.00	.00	.00	.00
168 OTHER SUPPORT PERS-SUMMER SC	.00	.00	499.92	.00	.00	499.92-
210 RETIREMENT	1,415.60	.00	441.30	.00	.00	974.30 68
220 SOCIAL SECURITY	1,100.71	.00	436.89	.00	.00	663.82 60
230 BOARD MEDICAL & DENTAL INS	.00	.00	.00	.00	.00	.00
232 BOARD TERM LIFE INSURANCE	.00	.00	.00	.00	.00	.00
240 WORKERS COMPENSATION	193.78	.00	268.26	.00	.00	74.48- 38-
330 TRAVEL	281.25	.00	281.25	.00	.00	.00 0
350 REPAIRS AND MAINTENANCE	11,111.49	.00	11,802.47	.00	4,200.00	4,890.98- 44-
360 RENTALS	34,213.07	.00	24,706.95	.00	29,051.83	19,545.71- 57-
370 COMMUNICATIONS	4,621.69	241.75	2,462.14	94.66	.00	2,064.89 44
381 GARBAGE	2,542.29	.00	1,599.05	227.65	.00	715.59 28
390 OTHER PURCHASED SERVICES	38,635.24	.00	14,164.35	.00	5,180.00	19,290.89 49
430 ELECTRICITY	9,792.13	350.40	4,544.52	.00	.00	5,247.61 53
510 SUPPLIES	21,231.47	.00	8,660.92	.00	2,012.37	10,558.18 49
550 REPAIR PARTS	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
671 CAPTLZD IMPRT OTHER THAN BLD	.00	.00	.00	.00	.00	.00
*	140,186.20	592.15	75,396.21	322.31	40,444.20	24,023.48 17
8100 MAINTENANCE OF PLANT						

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT	PCT
FUNC/OBJ							
150 INSTRUCTIONAL ASSIST-REGULAR	.00	.00	.00	.00	.00	.00	
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	.00	.00	.00	.00	
210 RETIREMENT	.00	.00	.00	.00	.00	.00	
220 SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	
240 WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00	
350 REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00	
390 OTHER PURCHASED SERVICES	1,632.00	.00	2,112.00	.00	.00	480.00-	29-
510 SUPPLIES	1,983.45	.00	.00	.00	.00	1,983.45	100
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00	
*	3,615.45	.00	2,112.00	.00	.00	1,503.45	41
8200 ADMIN. TECHNOLOGY SERVICES							
110 ADMINISTRATION-REGULAR PAY	.00	.00	.00	.00	.00	.00	
161 OTHER SUPPORT-MISC EARNINGS	.00	.00	209.77	.00	.00	209.77-	
210 RETIREMENT	.00	.00	15.47	.00	.00	15.47-	
220 SOCIAL SECURITY	.00	.00	13.92	.00	.00	13.92-	
240 WORKERS COMPENSATION	.00	.00	1.08	.00	.00	1.08-	
510 SUPPLIES	.00	.00	.00	.00	.00	.00	
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00	
*	.00	.00	240.24	.00	.00	240.24-	
9100 COMMUNITY SERVICES							
126 CLASSROOM TEACHER-HOURLY EMP	.00	.00	.00	.00	.00	.00	
160 OTHER SUPPORT PERSONNEL-REG	28,178.39	.00	19,391.04	19,391.03	.00	10,603.68-	37-
210 RETIREMENT	3,545.71	.00	2,381.20	2,381.22	.00	1,216.71-	34-
220 SOCIAL SECURITY	2,080.94	.00	1,435.81	1,483.41	.00	838.28-	40-
230 BOARD MEDICAL & DENTAL INS	2,710.19	.00	1,853.36	1,871.09	.00	1,014.26-	37-
232 BOARD TERM LIFE INSURANCE	92.40	.00	60.56	61.00	.00	29.16-	31-
240 WORKERS COMPENSATION	142.18	.00	98.88	98.90	.00	55.60-	39-
*	36,749.81	.00	25,220.85	25,286.65	.00	13,757.69-	37-
**	9,442,349.68	210,483.31	3,853,058.11	1,919,631.31	855,402.23	2,814,258.03	29

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

TERMS - FINANCIAL INFORMATION SERIES
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
5100 INSTRUCTIONAL K-12						
121 CLASSROOM TEACHER-MISC EARNI	405,906.45	.00	.00	.00	.00	405,906.45 100
128 CLASSROOM TEACHER-SUMMER SCH	39,883.16-	.00	6,213.70	.00	.00	46,096.86-
140 SUBSTITUTES	670.73-	.00	.00	.00	.00	670.73-
210 RETIREMENT	3,525.69-	.00	457.94	.00	.00	3,983.63-
220 SOCIAL SECURITY	22,354.48-	.00	475.34	.00	.00	22,829.82-
230 BOARD MEDICAL & DENTAL INS	114.60-	.00	.00	.00	.00	114.60-
232 BOARD TERM LIFE INSURANCE	4.10-	.00	.00	.00	.00	4.10-
240 WORKERS COMPENSATION	832.05-	.00	31.69	.00	.00	863.74-
290 OTHER EMPLOYEE BENEFITS	109,415.00	.00	.00	.00	.00	109,415.00 100
310 PROFESSIONAL AND TECHNICAL	2,850.00-	.00	.00	.00	.00	2,850.00-
330 TRAVEL	844.23-	.00	.00	.00	.00	844.23-
360 RENTALS	6,700.00-	.00	.00	.00	.00	6,700.00-
390 OTHER PURCHASED SERVICES	2,905.91-	.00	370.00	.00	.00	3,275.91-
460 DIESEL FUEL	243.45-	.00	.00	.00	.00	243.45-
510 SUPPLIES	183,444.18	.00	616.93	.00	3,991.22	178,836.03 97
520 TEXTBOOKS	798.73	.00	.00	.00	.00	798.73 100
640 FURNITURE, FIXTURES & EQPT	7,470.37	.00	.00	.00	.00	7,470.37 100
642 FURN, FIXT, EQUIP-LESS THAN \$7	5,016.20-	.00	.00	.00	.00	5,016.20-
643 COMPUTER EQUIP-MORE THAN \$75	1,400.00	.00	.00	.00	.00	1,400.00 100
644 COMPUTER EQUIP-LESS THAN \$75	4,150.00	.00	.00	.00	.00	4,150.00 100
671 CAPTLZD IMPRT OTHER THAN BLD	4,186.25-	.00	.00	.00	.00	4,186.25-
730 DUES AND FEES	757.00-	.00	.00	.00	.00	757.00-
*	621,696.88	.00	8,165.60	.00	3,991.22	609,540.06 98
5200 EXCEPTIONAL						
121 CLASSROOM TEACHER-MISC EARNI	21,493.88-	.00	.00	.00	.00	21,493.88-
220 SOCIAL SECURITY	1,641.56-	.00	.00	.00	.00	1,641.56-
240 WORKERS COMPENSATION	47.60-	.00	.00	.00	.00	47.60-
*	23,183.04-	.00	.00	.00	.00	23,183.04-
5300 VOCATIONAL TECHNICAL						
120 CLASSROOM TEACHER-REGULAR PA	.00	.00	.00	.00	.00	.00
121 CLASSROOM TEACHER-MISC EARNI	1,500.00-	.00	.00	.00	.00	1,500.00-
123 TEACHER SUPPLEMENT	.00	.00	.00	.00	.00	.00
128 CLASSROOM TEACHER-SUMMER SCH	.00	.00	.00	.00	.00	.00
140 SUBSTITUTES	.00	.00	.00	.00	.00	.00
210 RETIREMENT	.00	.00	.00	.00	.00	.00
220 SOCIAL SECURITY	109.57-	.00	.00	.00	.00	109.57-
230 BOARD MEDICAL & DENTAL INS	.00	.00	.00	.00	.00	.00
232 BOARD TERM LIFE INSURANCE	.00	.00	.00	.00	.00	.00
240 WORKERS COMPENSATION	7.65-	.00	.00	.00	.00	7.65-
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00
330 TRAVEL	.00	.00	.00	.00	.00	.00
360 RENTALS	.00	.00	.00	.00	.00	.00
510 SUPPLIES	.00	.00	.00	.00	.00	.00

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

TERMS - FINANCIAL INFORMATION SERIES
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
520 TEXTBOOKS	.00	.00	.00	.00	.00	.00
622 AV MATERIALS-LESS THAN \$750	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
691 SOFTWARE-MORE THAN \$750	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	.00	.00	.00	.00	.00	.00
*	1,617.22-	.00	.00	.00	.00	1,617.22-
5500 PRE-KINDERGARTEN						
121 CLASSROOM TEACHER-MISC EARNI	26,952.24	.00	.00	.00	.00	26,952.24 100
220 SOCIAL SECURITY	5,635.20-	.00	.00	.00	.00	5,635.20-
240 WORKERS COMPENSATION	28.20-	.00	.00	.00	.00	28.20-
*	21,288.84	.00	.00	.00	.00	21,288.84 100
6100 PUPIL PERSONNEL SERVICE						
131 OTHER CERTIFIED MISC EARNING	15,802.84	.00	.00	.00	.00	15,802.84 100
220 SOCIAL SECURITY	2,079.50	.00	.00	.00	.00	2,079.50 100
240 WORKERS COMPENSATION	16.45-	.00	.00	.00	.00	16.45-
330 TRAVEL	3,053.09-	.00	.00	.00	.00	3,053.09-
350 REPAIRS AND MAINTENANCE	6,172.35	.00	.00	.00	.00	6,172.35 100
390 OTHER PURCHASED SERVICES	2,688.17	.00	.00	.00	.00	2,688.17 100
510 SUPPLIES	5,802.87	.00	.00	.00	.00	5,802.87 100
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
730 DUES AND FEES	400.00-	.00	.00	.00	.00	400.00-
*	29,076.19	.00	.00	.00	.00	29,076.19 100
6200 INSTRUCTIONAL MEDIA SERVICE						
131 OTHER CERTIFIED MISC EARNING	1,839.21-	.00	.00	.00	.00	1,839.21-
220 SOCIAL SECURITY	9,723.20	.00	.00	.00	.00	9,723.20 100
240 WORKERS COMPENSATION	11.75-	.00	.00	.00	.00	11.75-
310 PROFESSIONAL AND TECHNICAL	.00	.00	.00	.00	.00	.00
360 RENTALS	.00	.00	.00	.00	4,018.41	4,018.41-
*	7,872.24	.00	.00	.00	4,018.41	3,853.83 48
6300 INSTRUCTIONAL/CURRICULUM DEV						
161 OTHER SUPPORT-MISC EARNINGS	1,388.93-	.00	515.68	.00	.00	1,904.61-
210 RETIREMENT	96.52-	.00	38.00	.00	.00	134.52-
220 SOCIAL SECURITY	99.99-	.00	36.95	.00	.00	136.94-
240 WORKERS COMPENSATION	6.92-	.00	2.63	.00	.00	9.55-
310 PROFESSIONAL AND TECHNICAL	382.51-	.00	.00	.00	.00	382.51-
330 TRAVEL	16,054.79	.00	.00	.00	.00	16,054.79 100
370 COMMUNICATIONS	1,458.49-	.00	.00	.00	.00	1,458.49-
390 OTHER PURCHASED SERVICES	18,939.01-	.00	.00	.00	.00	18,939.01-
730 DUES AND FEES	579.00-	.00	.00	.00	.00	579.00-
*	6,896.58-	.00	593.26	.00	.00	7,489.84-

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

TERMS - FINANCIAL INFORMATION SERIES
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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
6400 INSTRUCTIONAL STAFF TRAINING						
112 ADMINISTRATION-INSERVICE	10,700.00-	.00	700.00	.00	.00	11,400.00-
120 CLASSROOM TEACHER-REGULAR PA	44,529.16	.00	.00	.00	.00	44,529.16 100
121 CLASSROOM TEACHER-MISC EARNI	28,753.89-	.00	.00	.00	.00	28,753.89-
122 TEACHER INSERVICE EARNINGS	53,854.11-	.00	5,500.00	.00	.00	59,354.11-
131 OTHER CERTIFIED MISC EARNING	7,269.00-	.00	.00	.00	.00	7,269.00-
132 OTHER CERTIFIED INSERVICE	2,312.00-	.00	2,900.00	.00	.00	5,212.00-
140 SUBSTITUTES	2,887.69	.00	.00	.00	.00	2,887.69 100
152 INSTRUCTIONAL ASST INSERVICE	500.00	.00	.00	.00	.00	500.00 100
162 OTHER SUPPORT PERSONL INSERV	500.00	.00	.00	.00	.00	500.00 100
210 RETIREMENT	1,016.98	.00	.00	.00	.00	1,016.98 100
220 SOCIAL SECURITY	42,353.61	.00	695.90	.00	.00	41,657.71 98
240 WORKERS COMPENSATION	14,305.64	.00	46.41	.00	.00	14,259.23 99
310 PROFESSIONAL AND TECHNICAL	44,442.91-	.00	6,562.00	.00	.00	54,004.91-
330 TRAVEL	60,899.75-	.00	7,571.11	.00	3,000.00	68,470.86-
350 REPAIRS AND MAINTENANCE	1,104.66-	.00	.00	.00	.00	1,104.66-
360 RENTALS	400.00-	.00	.00	.00	.00	400.00-
390 OTHER PURCHASED SERVICES	9,703.63-	.00	.00	.00	.00	9,703.63-
450 GASOLINE	230.83-	.00	.00	.00	.00	230.83-
510 SUPPLIES	1,980.63	.00	3,047.09	500.00	.00	1,566.46- 79-
642 FURN, FIXT, EQUIP-LESS THAN \$7	4,982.36	.00	.00	.00	.00	4,982.36 100
643 COMPUTER EQUIP-MORE THAN \$75	1,957.24-	.00	770.45	.00	.00	2,727.69-
644 COMPUTER EQUIP-LESS THAN \$75	16,318.98-	.00	12,286.92	.00	.00	28,605.90-
692 SOFTWARE-LESS THAN \$750	.00	.00	339.97	.00	.00	339.97-
730 DUES AND FEES	14,971.72-	.00	3,272.50	.00	.00	18,244.22-
*	139,862.65-	.00	43,692.35	500.00	3,000.00	187,055.00-
6500 INSTRUCTION RELATED TECHNOLO						
310 PROFESSIONAL AND TECHNICAL	12,721.16-	.00	.00	.00	.00	12,721.16-
311 SUBAWARD UNDER SUBAGREE \$25K	.00	.00	425.00	.00	.00	425.00-
360 RENTALS	47,200.00-	.00	.00	.00	.00	47,200.00-
510 SUPPLIES	.00	.00	.00	.00	.00	.00
641 FURN, FIXT, EQUIP-MORE THAN \$7	.00	.00	.00	.00	.00	.00
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00
643 COMPUTER EQUIP-MORE THAN \$75	.00	.00	.00	.00	.00	.00
644 COMPUTER EQUIP-LESS THAN \$75	.00	.00	4,374.00	.00	.00	4,374.00-
*	59,921.16-	.00	4,799.00	7,777.60	.00	72,497.76-
7200 GENERAL ADMINISTRATION						
791 FEDERAL INDIRECT COSTS	19,288.12-	.00	2,187.92	.00	.00	21,476.04-
*	19,288.12-	.00	2,187.92	.00	.00	21,476.04-
7300 SCHOOL ADMINISTRATION						
111 ADMINISTRATION-MISC EARNINGS	21,789.58	.00	.00	.00	.00	21,789.58 100
220 SOCIAL SECURITY	3,337.70	.00	.00	.00	.00	3,337.70 100

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT	PCT
FUNC/OBJ							
240 WORKERS COMPENSATION	23.50-	.00	.00	.00	.00	23.50-	
*	25,103.78	.00	.00	.00	.00	25,103.78	100
7400 FACILITIES ACQ & CONSTRUCTIO							
310 PROFESSIONAL AND TECHNICAL	7,993.00	.00	.00	.00	.00	7,993.00	100
390 OTHER PURCHASED SERVICES	23,580.95	.00	.00	.00	.00	23,580.95	100
630 BUILDINGS AND FIXED EQUIPMEN	5,000.00	.00	.00	.00	.00	5,000.00	100
671 CAPTLZD IMPRT OTHER THAN BLD	4,365.00-	.00	.00	.00	.00	4,365.00-	
*	32,208.95	.00	.00	.00	.00	32,208.95	100
7700 CENTRAL SERVICES							
110 ADMINISTRATION-REGULAR PAY	164,290.46-	.00	70,000.00	50,000.00	.00	284,290.46-	
210 RETIREMENT	16,149.94-	.00	6,877.50	4,912.50	.00	27,939.94-	
220 SOCIAL SECURITY	30,416.00	.00	4,897.99	3,825.00	.00	21,693.01	71
230 BOARD MEDICAL & DENTAL INS	2,850.50-	.00	2,660.67	1,922.85	.00	7,434.02-	
232 BOARD TERM LIFE INSURANCE	1,153.60-	.00	218.40	156.00	.00	1,528.00-	
240 WORKERS COMPENSATION	1,467.77-	.00	357.00	255.00	.00	2,079.77-	
390 OTHER PURCHASED SERVICES	1,413.00-	.00	.00	.00	.00	1,413.00-	
*	156,909.27-	.00	85,011.56	61,071.35	.00	302,992.18-	
7710 PLAN,RESEARCH,DEVL&EVAL SVCS							
310 PROFESSIONAL AND TECHNICAL	1,993.32-	.00	.00	.00	.00	1,993.32-	
*	1,993.32-	.00	.00	.00	.00	1,993.32-	
7800 PUPIL TRANSPORATION SERVICES							
140 SUBSTITUTES	159.75-	.00	.00	.00	.00	159.75-	
161 OTHER SUPPORT-MISC EARNINGS	693.00-	.00	101.25	.00	.00	794.25-	
210 RETIREMENT	47.80-	.00	7.46	.00	.00	55.26-	
220 SOCIAL SECURITY	60.17-	.00	7.25	.00	.00	67.42-	
240 WORKERS COMPENSATION	37.11-	.00	4.63	.00	.00	41.74-	
390 OTHER PURCHASED SERVICES	135.15-	.00	100.80	.00	.00	235.95-	
642 FURN, FIXT, EQUIP-LESS THAN \$7	.00	.00	.00	.00	.00	.00	
*	1,132.98-	.00	221.39	.00	.00	1,354.37-	
8200 ADMIN. TECHNOLOGY SERVICES							
360 RENTALS	7,925.55	.00	.00	.00	.00	7,925.55	100
510 SUPPLIES	.00	.00	105.13	.00	.00	105.13-	
*	7,925.55	.00	105.13	.00	.00	7,820.42	98
**	334,368.09	.00	144,776.21	69,348.95	11,009.63	109,233.30	32

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

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NUMBER-----ACCOUNT-----DESCRIPTION	BUDGETED	--MTD--- EXPENDED	--YTD--- EXPENDED	COMMITTED	ENCUMBERED	-----BALANCE----- AMOUNT PCT
FUNC/OBJ						
REQUEST TOTAL	61,913,575.17	1,972,111.57	34,539,595.28	17,177,325.24	4,776,521.79	5,420,132.86 8

Gadsden County School District
 Contracted Services and Board Notification of Vendor Payments Near or over \$15,000
 February 24, 2015 Board Meeting

Contractors

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
420	390	Alpha J. Gaines	Part time interventionist for 21st CCL afterschool program	12,500.00	1/16/2015	187416
420	360	Sebit, LLC	License renewal	14,110.00	2/3/2015	187439

Board Notification

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
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None

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: February 24, 2015

TITLE OF AGENDA ITEMS: General Fund Budget Amendment No. 1

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the adjustments to the September 2014 final approved budget (original/starting budget) for the general fund as allowed by Section 6A-1.006, Florida Administrative Code for function and object amount changes since the original approved budget.

FUND SOURCE: General Fund

AMOUNT: Overall reduction to function/object expenditures of \$200,724.08

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.

Final Approved Budget

Amendment No 1 General Fund (As of 2 /6/15 data)

Amended Budget

object	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Material & Supplies 500	Capital Outlay 600	Other 700	Total
Function 5000 Instruction	13,499,444.00	3,471,701.72	3,970,972.00	91.94	176,496.13	14,789.41	2,348.37	21,135,843.57
Amendment	135,480.04	(31,006.07)	(404,228.70)	(91.94)	615,644.64	36,132.47	51,849.93	403,780.37
Amended Budget	13,634,924.04	3,440,695.65	3,566,743.30	-	792,140.77	50,921.88	54,198.30	21,539,623.94
Function 6100 Student Personnel Services	1,283,794.00	254,387.43	81,899.17	-	7,471.57	-	5,915.00	1,633,467.17
Amendment	(21,448.97)	57,816.29	38,736.67	-	6,146.65	401.21	(5,915.00)	75,736.85
Amended Budget	1,262,345.03	312,203.72	120,635.84	-	13,618.22	401.21	-	1,709,204.02
Function 6200 Instructional Media Services	448,202.00	119,190.78	74,399.15	-	584.71	186.72	-	642,563.36
Amendment	(49,368.10)	(20,921.12)	69,257.49	-	(145.71)	(186.72)	8,450.00	7,085.84
Amended Budget	398,833.90	98,269.66	143,656.64	-	439.00	-	8,450.00	649,649.20
Function 6300 Instructional and Curriculum Development Services	708,747.00	158,373.81	44,182.00	-	1,588.23	1,657.60	-	914,548.64
Amendment	14,911.70	11,904.62	32,066.78	-	249.54	3,022.40	-	62,155.04
Amended Budget	723,658.70	170,278.43	76,248.78	-	1,837.77	4,680.00	-	976,703.68
Function 6400 Instructional Staff Training Services	204,483.00	16,234.90	14,422.14	-	8,594.56	-	2,870.00	246,604.60
Amendment	(43,405.44)	21,018.91	-	-	(8,036.38)	-	1,887.68	(28,535.23)
Amended Budget	161,077.56	37,253.81	14,422.14	-	558.18	-	4,757.68	218,069.37
Function 6500 Instructional-Related Technology	35,750.00	10,885.03	14,274.65	-	6,309.52	325,705.83	-	392,925.03
Amendment	(623.56)	514.59	33,872.10	-	(2,498.36)	(325,705.83)	-	(294,441.06)
Amended Budget	35,126.44	11,399.62	48,146.75	-	3,811.16	-	-	98,483.97
Function 7100 Board	140,400.00	144,179.70	108,495.57	-	6,218.01	1,430.91	31,794.29	432,518.48
Amendment	(16,075.40)	8,454.78	124,770.37	-	1,645.99	(1,430.91)	11,480.33	128,845.16
Amended Budget	124,324.60	152,634.48	233,265.94	-	7,864.00	-	43,274.62	561,363.64
Function 7200 General Administration	200,039.00	142,406.81	87,802.18	-	21,489.62	14,913.02	39,652.85	506,303.48
Amendment	113,240.11	(32,424.15)	38,282.81	46.31	(5,918.35)	(14,361.37)	(35,432.85)	63,432.51
Amended Budget	313,279.11	109,982.66	126,084.99	46.31	15,571.27	551.65	4,220.00	569,735.99
Function 7300 School Administration	2,542,217.00	601,374.99	34,696.07	-	8,025.78	12,989.08	251.99	3,199,554.91
Amendment	140,153.29	62,013.12	21,008.73	-	(1,469.32)	(12,080.04)	(251.99)	209,373.79
Amended Budget	2,682,370.29	663,388.11	55,704.80	-	6,556.46	909.04	-	3,408,928.70
Function 7400 Facilities Acquisition and Construction	67,500.00	17,449.80	7,540.88	-	-	-	-	92,490.68
Amendment	-	830.44	19,727.90	-	-	-	-	21,989.14
Amended Budget	67,500.00	18,280.24	27,268.78	-	-	-	-	113,049.02
Function 7500 Fiscal Services	327,786.00	76,810.64	45,000.00	-	3,675.86	129.49	1,020.59	454,422.58
Amendment	13,044.78	8,040.89	-	52.85	2,205.86	(129.49)	(791.59)	22,423.30
Amended Budget	340,830.78	84,851.53	45,000.00	52.85	5,881.72	-	229.00	476,845.88

Function 7600 Food Services	12,754.59	864.68	2,693.64	-	-	-	-	16,312.91
Amendment	(11,164.29)	(672.25)	(2,199.69)	-	-	-	-	(14,036.23)
Amended Budget	1,590.30	192.43	493.95	-	-	-	-	2,276.68
Function 7700 Central Services	215,915.00	41,415.71	61,975.11	-	18,528.15	17,139.80	-	354,973.77
Amendment	912.44	4,110.21	1,294.17	-	(8,607.82)	(17,139.80)	22,006.48	2,575.68
Amended Budget	216,827.44	45,525.92	63,269.28	-	9,920.33	-	22,006.48	357,549.45
Function 7800 Student Transportation Services	1,151,432.00	478,732.30	189,673.30	700,000.00	144,407.68	-	1,017.35	2,665,262.63
Amendment	359,449.59	46,469.24	(59,975.10)	105,084.30	110,464.87	-	(322.35)	561,170.55
Amended Budget	1,510,881.59	525,201.54	129,698.20	805,084.30	254,872.55	-	695.00	3,226,433.18
Function 7900 Operation of Plant	1,128,462.00	329,439.12	2,141,738.25	1,800,000.00	62,786.22	655,811.35	-	6,118,236.94
Amendment	82,664.49	87,030.27	(146,825.36)	200,000.00	(14,269.80)	(655,811.35)	75.00	(447,136.75)
Amended Budget	1,211,126.49	416,469.39	1,994,912.89	2,000,000.00	48,516.42	-	75.00	5,671,100.19
Function 8100 Maintenance of Plant	549,690.00	122,825.19	302,418.88	9,126.25	112,785.24	152,029.59	465.50	1,249,340.65
Amendment	36,881.18	39,699.34	154,373.34	1,114.57	43,410.67	(151,648.79)	(165.50)	123,664.81
Amended Budget	586,571.18	162,524.53	456,792.22	10,240.82	156,195.91	380.80	300.00	1,373,005.46
Function 8200 Administrative Technology Services	334,309.00	64,996.98	132,287.89	-	16,431.84	218,176.05	-	766,201.76
Amendment	81.47	17,036.79	20,939.00	-	156.37	(218,076.05)	-	(179,862.42)
Amended Budget	334,390.47	82,033.77	153,226.89	-	16,588.21	100.00	-	586,339.34
Function 9100 Community Services	245,871.31	18,436.41	244.00	-	-	-	7,966.31	272,518.03
Amendment	-	-	-	-	708.37	4,680.27	(5,388.62)	0.02
Amended Budget	245,871.31	18,436.41	244.00	-	708.37	4,680.27	2,577.69	272,518.05
Total	23,096,795.90	6,069,706.00	7,314,714.88	2,509,218.19	595,393.12	1,414,958.85	93,302.25	41,094,089.19
Total	754,733.33	279,915.90	(58,899.49)	(611,308.56)	739,687.22	(1,352,334.00)	47,481.52	(200,724.08)
Total	23,851,529.23	6,349,621.90	7,255,815.39	1,897,909.63	1,335,080.34	62,624.85	140,783.77	40,893,365.11

6A-1.006 Budget Amendments.

No expenditures shall be authorized or obligation incurred which is in excess of a budgetary appropriation. The school board shall adopt procedures whereby adjustments to the original budget are made as needed in order to comply with this rule.

(1) The school board shall approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board for the budget form are changed in the original budget approved by the school board.

(2) The school board may adopt procedures whereby amendments to the Special Revenue – Other Fund are considered approved by the school board at the time the board approves an entitlement grant, if such grant application includes a budget summary. The effect of such grant shall be reflected in the next monthly district financial report to the school board.

(3) No budget amendment shall be approved by the district school board after the due date for the annual financial report for that year.

Rulemaking Authority 1001.02(1), 1011.06 FS. Law Implemented 1010.01, 1011.06, 1011.60(5) FS. History–New 9-17-72, Amended 2-13-74, Repromulgated 12-5-74, Amended 2-21-77, 1-7-81, 5-24-84, Formerly 6A-1.06.



Kimberly Ferree <ferreek@gcpsmail.com>

Financial Condition

3 messages

LESLEE WALKER <LESLEEWALKER@aud.state.fl.us>
To: "ferreek@gcpsmail.com" <ferreek@gcpsmail.com>

Mon, Feb 9, 2015 at 1:46 PM

Hi Kim,

I have reviewed the Fiscal Recovery Plan for FY 2013-2014 that DOE approved on 12/17/13. In it you stated that the district didn't replace 9 positions that became vacant at the beginning of the school year. Unfortunately, there is still a financial condition at June 30, 2014. Was it due in part to not having a Districtwide staffing plan to establish predetermined staffing levels for each of its departments and schools or something to this effect? If not, would you please provide an explanation for the financial condition?

Also, has the District implemented any changes to eliminate the FY 2013-2014 Financial Condition and will you be filing a new fiscal recovery plan with DOE to include these changes?

Thanks so much,

Leslee

Leslee W. Walker, CPA

Lead Senior Auditor

Educational Entities and Local Government Audits

Auditor General

Phone (850) 412-2801 Fax 487-4403

lesleewalker@aud.state.fl.us

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

**Jan 2014 Letter to FDOE.pdf**

134K

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

Tue, Feb 10, 2015 at 8:25 AM

At the end of the year (as noted in our AFR) we thought that we had finished the year just about the 3% point. It was during your audit that the proportioned method of the tax collects was discovered that through us back below the 3%. I looked at that number in the GL not at the detail so I was unaware of that situation until your audit brought it to our attention.

[Quoted text hidden]

—
Kimberly S. Ferree, CPA
Assistant Superintendent for Business and Finance
Phone (850) 627-9651 Ext. 1222

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

Tue, Feb 10, 2015 at 9:50 AM

Good Morning Kim,

After the \$212,654.41 audit adjustment for property taxes, your financial condition before questioned costs will be 2.84%. Taking into account the \$224,650 questioned costs, you financial condition drops to 2.30%. You will need to contact DOE in accordance with Statute and develop a plan to overcome this situation.

Please provide me documentation once you have notified them of your notification and what you plan is to correct this.

Thank you so much,

Leslee

Leslee W. Walker, CPA

Lead Senior Auditor

Educational Entities and Local Government Audits

Auditor General

Phone (850) 412-2801 Fax 487-4403

lesleewalker@aud.state.fl.us

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General Fund 110

Revenue	Rev.	September Final Approved Budget	Subtotal Approved Budget by Funding Source	Title	Projected Revenue	Subtotal Projected Revenue by Funding Source
Federal	191	110,000.00	110,000.00	JROTC	110,000.00	110,000.00
Federal flowthrough	202	330,000.00		Medicaid Adm Claim	330,000.00	
	280	990,000.00		Federal thru local	300,000.00	
Total Federal Flowthrough State			720,000.00			630,000.00
	310	23,671,732.00		FEFP	23,958,149.00	
	315	559,873.00		Wkforce Dev	559,873.00	
	318	272,048.00		Adults w/Disability	272,048.00	
	341	223,250.00		Racing Comm Funds	223,250.00	
	342	5,000.00		State Forest Funds	5,000.00	
	343	15,000.00		State Lic. Tax MH	15,000.00	
	344	48,725.00		District Discretionary Lottery Funds	119,987.00	
	355	5,209,917.00		Class Size	5,960,523.00	
	361	230,957.00		School Recognition Funds	161,774.00	
	371	715,200.00		VPK reimbursement	715,200.00	
	390			Misc. State		
	399	20,000.00		Other Misc State Revenue	20,000.00	
Total State Local			31,471,702.00			32,010,804.00
	411	7,879,080.00		District Sch Taxes	7,879,080.00	
	421	50,000.00		Tax Sale Certificate	50,000.00	
	425	2,000.00		Facility Rental	2,000.00	
	430	5,000.00		Investment Income	-2,021.66	
	431	-		Interest on Invest		
	433	-		Net Incr/decr Inv		
	440	13,000.00		Donations		
	461	3,000.00		Adult General Ed Course Fees	39,000.00	
	462	40,000.00		Post Sec. Vocational		
	467	5,000.00		GED Testing Fees		
	479	10,000.00		Other Schools, Courses, and Class fees		
	490	40,000.00		Misc. Local	617,647.10	
	491	-		Bus fees	13,339.25	
	492	-		Sch Activity Trans	3,622.20	
	493	-		Sale of Junk	1,623.15	
	494	-		Fed Indirect cost	63,500.00	
	497	-		US Treas. overpmt and insurance refunds	95,000.00	
Total Local			8,047,080.00			8,762,790.04
	630	1,449,382.00		Trans from Cap Proj	900,000.00	
	730	-		Safe Capital Assets	4,900.00	
	732	-		G/Boro EL mort	13,913.00	
	740	-		Loss Recovery	8,406.00	
	741	-		Ins. Loss Recovery	10,526.22	
Revenue Receipts						
	800	1,760,268.37		Fund Balance		
		43,558,432.37			42,451,339.26	
Budget					1,273,540.18	3%

3rd cal less FEFP Adjustment for 2012-13 audit findings

3rd cal

3rd cal & notification

Fund B write off

includes anticipated e rate receipts

6/30/14 Fund Balance				40,893,365.11	expenses see amendment 1 GF	
Inventory	211,506.93	Anticipated Audit adjustment		1,557,974.15	Increase to FB for the 2014/15 FY	
Reserved Carried Forwards	74,914.65		211,506.93	1,234,278.15	Adjusted FB for project audit findings	
Assigned	42,144.42		74,914.65	2,792,252.30	Projected FB 6/30/15	
Unassigned	1,343,016.56	combine assigned and unassigned	947,856.59			
AFR FB 6/30/14	1,671,582.56		1,234,278.17	Est 6/30/15 FB portions (based on estimates of FY balances)		
AFR FB 6/30/14	1,671,582.56			220,000.00	Inventory	
MOE questioned costs	(214,650.00)			100,000.00	Reserved Carryforwards	
2014 - 15 audit adjustment for allocation error in property taxes	(212,654.41)			2,472,252.30	Assigned and Unassigned	
Adjusted FB 6/30/14	1,234,278.15			0.06	% of GF Revenues	

Portion of FB adjusted for financial condition						
Assigned	42,144.42					
Unassigned	1,343,016.56					
	1,385,160.98					
	1,385,161.00	FB Rounded				
	(224,650.00)	Audit Adjustment QC MOE				
	1,160,511.00	subtotal				
	2.84	Percentage of GF revenue				
PY General Fund Revenues	41,431,245.07					
Times 3%	1,383,803.59					
Submitted AFR was above 3%						
Questioned Cost not Included as a reduction because the reduction would be made if and when the FEFP revenues are adjusted.	947,856.59					
	2.30	Percentage of GF revenue				



John Thomas <thomasj@gcpsmail.com>

great money news

3 messages

Hugh Manning <hugh@k12-consultants.com>
To: John Thomas <thomasj@gcpsmail.com>

Tue, Feb 10, 2015 at 5:59 PM

John: TDS just certified all the remaining 2013-14 reimbursements we submitted. Here is the detail:

received

1. \$273,132.00 for Internet Service. I think this is the amount you just got a check for yesterday.
2. I am not sure how many checks are coming for all other TDS/Quincy expenses, but the reimbursements we submitted are for:
 - a. \$30,936.95
 - b. \$370,157.87
 - c. \$12,629.08
 - d. \$21,230.07
 - e. Total of these 4 items is \$434,953.97
 - f. These checks should arrive at your district in less than 30 days, please let me know when they do.
3. You should see a big credit for TDS/Quincy on your next bill or so, and this can be converted to a check by calling Customer Service on the bill. We cannot make this call for you. Please let me know when you see a large credit and we can discuss next steps and check the amounts, etc.

Thank You

Hugh Manning

K12 Consultants

724-350-4380

800-288-4914

706-243-6465 Fax

To: Sheantika Wiggins <wiggins@gcpsmail.com>

FYI

John Thomas
Network Coordinator
Gadsden School District
35 Martin Luther King Jr. Blvd
Quincy, FL 32351

850-627-9651 Ext 1303

[Quoted text hidden]

John Thomas <thomasj@gcpsmail.com>
To: Hugh Manning <hugh@k12-consultants.com>

Wed, Feb 11, 2015 at 8:41 AM

Thanks

You're the man

John Thomas
Network Coordinator
Gadsden School District
35 Martin Luther King Jr. Blvd
Quincy, FL 32351

850-627-9651 Ext 1303

[Quoted text hidden]

GADSDEN DSB

MAJOR FEFP FORMULA COMPONENTS	2nd Calculation	3rd Calculation	Difference	% Difference	Not yet available	
					4th Calculation	Final Calculation
Unweighted FTE	5,276.43	5,496.34	219.91	4.17%		
Weighted FTE	5,608.19	5,877.59	269.40	4.80%		
School Taxable Value	1,457,275,422	1,457,275,422			valorem tax roll certified by DOR will not change	
Required Local Effort Milage	5.089	5.089				
Discretionary Milage	0.748	0.748				
Total Milage	5.837	5.837				0
Base Student Allocation	4031.77	4031.77			Will be reduced by District Cost Differential (DCD) in the FEFP Detail	
District Cost Differential (DCD)	0.9490	0.9490				
FEFP DETAIL						
WFTE X BSA X DCD (Base FEFP Funding)	21,457,774	22,488,539	1,030,765.74	4.80%	Don't get excited here, consider what the net funding of this is rather than it's face value	
Declining Enrollment Supplement	220,295	17,845	(202,450.00)	-91.90%	the adjustments to the effect on the funding is noted in the grey highlight	
Sparsity Supplement	1,956,309	2,045,153	88,844.00	4.54%		
State-Funded Discretionary Contribution	-	-	-			
0.748 Mills Discretionary Contribution	1,098,764	1,176,821	78,057.00	7.10%		
Safe Schools	168,396	169,804	1,408.00	0.84%		
ESE Guaranteed Allocation	1,633,930	1,633,930	-	0.00%		
Supplemental Academic Instruction	1,157,950	1,157,950	-	0.00%		
Reading Allocation	333,883	343,222	9,339.00	2.80%		
DJJ Supplemental Allocation	-	-	-			
Instructional Materials	429,141	424,286	(4,853.00)	-1.13%		
Student Transportation	1,673,876	1,536,531	(137,345.00)	-8.21%		
Teachers Classroom Supply Assistance	88,857	88,857	-	0.00%		
Virtual Education Contribution	1,542	5,610	4,068.00	263.81%		
Digital Classroom Allocation	292,675	294,225	1,550.00	0.53%		
TOTAL FEFP	30,513,392	31,382,775	869,383.74	2.85%		
Less: Required Local Effort	6,832,640	6,832,640				
GROSS STATE FEFP	23,680,752	24,550,135	869,383.74	3.67%		
Prior Year Adjustments	-	(18,486)	(18,486.00)			
Proration to Appropriation	(9,020)	(133,562)	(124,542.00)	1380.73%		
NET STATE FEFP	23,671,732	24,398,087	726,355.74	3.07%		
ADJUSTMENTS:						
Less: McKay Scholarships	-	(367,848)	(367,848.00)			
Less: Instructional Materials Scholarship Deductions	-	(5,411)	(5,411.00)			
Less: Prior Year Adjustments for Scholarship Deductions	-	-	-			
ADJUSTED NET STATE FEFP	23,671,732	24,024,826	353,096.74	1.49%		
STATE CATEGORICAL PROGRAMS						
Class Size Reduction Allocation	5,709,917	5,960,523	250,606.00	4.39%		
Discretionary Lottery/School Recognition	279,682	281,761	2,079.00	0.74%		
TOTAL STATE CATEGORICAL FUNDING	5,989,599	6,242,284	252,685.00	4.22%		
TOTAL STATE FUNDING	29,661,331	30,267,112	605,781.74	2.04%		
LOCAL FUNDING						
Total Required Local Effort	6,832,640	6,832,640	-	0.00%		This number won't change based on TRIM and certified by DOR
Total Discretionary Taxes from 078 Mills	1,046,440	1,046,440	-	0.00%		This number won't change based on TRIM and certified by DOR
TOTAL LOCAL FUNDING	7,879,080	7,879,080				
TOTAL FUNDING	37,540,411	38,146,192				The Total funding calculated also includes amounts that must be passed through to the charter schools that the District will not have available for its operations
Total Funds per UFTE	7,115	6,940				
TOTAL FUNDING						
Less: Projected Charter School Pass Through Amounts	-	-	-			
Crossroad Academy	(2,503,956.00)	(2,627,056.00)	(123,100.00)	4.92%		excludes PECO which is not part of FEFP funding
Galloway Charter School	(267,008.00)	(565,896.00)	(298,888.00)	111.94%		Galloway had a significant increase in Oct survey FTE numbers.
ADJUSTED TO DISTRICT'S TOTAL FUNDING ESTIMATE	34,769,446.65	34,953,240.39	183,793.74	0.53%		Additional Concerns: this amount could be impacted by and subsequent adjustment for the MOE finding in the PY audit report as well as any penalty assessed by FDOE for class size overages that are currently being appealed.

School recognition 161,774
 discretionary lottery 119,987

 281,761



Kimberly Ferree <ferreek@gcpsmail.com>

FTE Audit adjustment letters

1 message

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

Tue, Feb 10, 2015 at 11:02 AM

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

Cc: "ferreek@gcpsmail.com" <ferreek@gcpsmail.com>, "davidhughes@aud.state.fl.us"

<davidhughes@aud.state.fl.us>, "aileenpeterson@aud.state.fl.us" <aileenpeterson@aud.state.fl.us>

February 9, 2015

Mr. Reginald C. James, Superintendent

Gadsden County School District

35 Martin Luther King, Jr. Boulevard

Quincy, Florida 32351-4411

Dear Superintendent James:

In accordance with the provisions of rule 6A-1.0453, Florida Administrative Code, the Office of Funding and Financial Reporting has computed an adjustment to your 2012-2013 Florida Education Finance Program (FEFP) allocation. This calculation is based on the findings of the State of Florida Auditor General, which are included in Audit Report No. 2014-115.

FEFP ADJUSTMENT

The audit report for 2012-2013 found the unweighted FTE to be overstated by 1.8578. Our calculations indicate that the preliminary adjustment to the 2012-2013 FEFP allocation as a result of these findings is -\$55,823. Please refer to the attachment for additional calculation details.

TRANSPORTATION ADJUSTMENT

The audit report states that membership totals for transportation surveys conducted in 2012-2013 were overstated by 37.39 students. The preliminary adjustment to your 2012-2013 Student

Transportation allocation resulting from this overstatement and adjustments to other districts is - \$10,856. (These adjustments may change pending the appeals process of other districts.) Please refer to the attachment for calculation details.

If you do not agree with the audit findings, you may request a hearing within 60 days from the date of this letter. A request for hearing must be made in writing and sent to me at 325 West Gaines Street, Suite 1214, Tallahassee, Florida 32399-0400 or via e-mail at linda.champion@fldoe.org. The specific audit findings and issues of disagreement must be identified in the hearing request.

At the time of the request, the documentation for each finding that you expect to appeal must be provided. **If the 60 days expire and you have not requested a hearing or if the documentation supporting your appeal is not provided, then the adjustments will be included in a subsequent calculation of the FEFP.**

Sincerely,

Linda Champion

LC/kh

Attachment

cc: Kimberly S. Ferree

David Hughes

Aileen Peterson

Mark Eggers

Suzanne Tart

Ronnie McCallister

2 attachments

Gadsden.pdf

 495K

 **Gadsden - Attachment.pdf**
8K



State Board of Education

Gary Chartrand, *Chair*
John R. Padget, *Vice Chair*
Members
John A. Colón
Marva Johnson
Rebecca Fishman Lipsey
Michael Olenick
Andy Tuck

Pam Stewart
Commissioner of Education

February 9, 2015

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Gadsden County School District
35 Martin Luther King, Jr. Boulevard
Quincy, Florida 32351-4411

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Linda Champion
Deputy Commissioner, Finance and Operations

Mr. Reginald C. James
February 9, 2015
Page Two

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Sincerely,



Linda Champion

LC/kh

Attachment

cc: Kimberly S. Ferree
David Hughes
Aileen Peterson
Mark Eggers
Suzanne Tart
Ronnie McCallister

Gadsden County School District
2012-2013
Audit Report No. 2014-115

FEFP Adjustment

2012-2013 Unweighted FTE Adjustment	(1.8578)
2012-2013 Weighted FTE Adjustment	(16.5100)
X Base Student Allocation	\$3,582.98
X District Cost Differential	0.9469
X Proration Factor	0.9966
2012-2013 FEFP Adjustment	(\$55,823.00)

Transportation Adjustment

Adjusted Base Membership	(33.46)
Adjusted ESE Membership	(3.93)
Total Adjusted Membership	(37.39)
2012-2013 Transportation Adjustment	(\$10,856.00)

Conversion Calculation for Adj. Base & Adj. ESE: (term length/180 days)*(adjustment)

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
<http://www.gcps.k12.fl.us>

February 10, 2015

To Alricky Smith, FDOE
Via email delivery

The District's amount of State and local funds expended for the education of children with disabilities is the amount of funds that establishes the level of expenditures to be maintained from year to year as the Maintenance of Effort (MOE) level.

Funds are expended for the education of children with disabilities in numerous red book function codes to cover their basic instruction; additional instruction and services provided to ESE students in accordance with their IEP plans; the pass through funding to the charter school's ESE students; special transportation services needed for ESE students; special instructional media and related technology to assist ESE students learning process and/or accessibility as required by various State and Federal laws, etc.

The District's budget establishes its yearly spending plan based on the General Appropriations Act and the earmarks established in the Act for ESE students. This Act includes the funding provided to district school boards through the Florida Education Finance Program (FEFP). This program provides earmarks for ESE programs and other funded areas for ESE students that are recorded across red book functions.

In Auditor General Report No. 2014-171, Federal Awards Finding No. 1, the report cited the District as not maintaining the required MOE level for the 2012-13 fiscal year as it pertained to queried expenses only in function 5200. The auditor's calculation was performed using an average per capital analysis, which is one of two comparison methods noted in Title 34 Section 300.203 (b), Code of Federal Regulations (CFR).

The finding indicated that the district's full time equivalent (FTE) enrollment for ESE students had increased from the prior year by 7 FTE for a total of 736 students as noted in the 2012-13 column. The FTE count reviewed was derived from a data query from FDOE records from survey 2 (which is the survey performed in October as established by FDOE and updates the FEFP funding for the third calculation that is released in late December of the academic year for the FTE student numbers and supplemental information prepared from the summation of actual July and October survey data.)

The survey 2 survey FTE is not the final FTE number and is subject to change as amended as well as over the duration of the school year which is reassessed by subsequent FTE counts in subsequent survey dates as established by FDOE. The final FTE surveyed and certified to FDOE is listed in the final FEFP reports.

Attached is a review of the total funding for students with disabilities and the final ESE

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The School Board of Gadsden County

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SUPERINTENDENT OF SCHOOLS

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certified ESE FTE for the comparative years noted in the Auditor's finding.

The actual final FTE for 2012-13 decreased by 91 ESE students from the actual final FTE for the 2011-12 year. This decrease in FTE resulted in the State funding portion of the MOE for ESE students to drop by \$262,557, which is considerably more than the allowed 50 percent reduction to MOE as allowed by Title 34, Section 300.205 (a), CFR, (50% of the excess in the Federal Part B funding since the prior year calculates to \$162,592). However the 50 percent reduction to MOE does not have to be invoked for consideration of a reduction of a fine or penalty for reported MOE finding because of the actual final decline noted in FTE for the year qualifies as an exception to the MOE decline.

Per Title 34, Section 300.204, CFR, an LEA may reduce the level of its expenditures (State and local) below the level of those expenditures (State and local) in total for the preceding fiscal year under certain circumstances. One such circumstance is defined in Title 34, Section 300.204 (b), CFR, which provides for exception for the decrease in the enrollment of children with disabilities. The district's decline in enrollments is documented in the final FEFP issued documents from FDOE.

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Source	Grant Award		Increase (Decrease)	
	2011 12	2012 13		
Part B funding entitlement	<u>1,671,659</u>	<u>1,957,444</u>	285,785	
Part B funding Preschool Entitlement	<u>124,744</u>	<u>164,143</u>	39,399	
Total Part B funding (Federal Funds)	<u>1,796,403</u>	<u>2,121,587</u>	325,185	Increase in Federal Funding
			162,592	50 % allocable reduction to MOE as per Title 34 Section 300.205(a)

State Funding FEFP Program for ESE students

Base Student Allocation	DCD	Source	11/12 Final	12 / 13 Final	Certified FTE 2011 - 12	2012 - 13	Increase (Decrease)
							FTE
ESE Basic							
111 K-3 Basic with ESE			1,119,383	990,574	341.87	291.97	(50)
112 4-8 Basic with ESE			982,255	1,021,142	299.99	300.98	1
113 9 - 12 Basic with ESE			642,449	696,798	196.21	205.38	9
254			74,785	33,215	22.84	9.79	(13)
255			36,181	22,392	11.05	6.6	(4)
130 ESOL			978,195	845,331	298.75	249.16	(50)
300 Career Service (ESE students)			392,326	459,375	119.82	135.4	16
ESE Guarantee			<u>1,849,509</u>	<u>1,743,701</u>			(105,808)
Total ESE funding (State)			<u>6,075,084</u>	<u>5,812,527</u>	<u>1290.53</u>	<u>1199.28</u>	(91)

Total Funding for ESE 7,871,486 7,934,114 62,628 Net increase due from Federal Funding

Primarily coded in 5100 for direct instruction of ESE inclusion students to receive a basic education

Primarily coded in 5300 career education for direct career instruction for ESE students taking a career education course/program

Coded in 5100 for direct instruction given to level 4 and 5 ESE student as well as 6XXX function for assistance provided for these students who have greater need for assistance

5100	3,722,283	3,553,844
5200	3,645,912	3,865,288
Combined 5100 and 6XXX	110,966	55,607
5300	392,326	459,375
	7,871,486	7,934,114

5200 3,645,912 3,865,288 219,377 increase from Federal funding net of the decrease in State funding from enrollment decline

Federal FEFP for 5200 function	1,796,403	2,121,587	325,185	
State FEFP for 5200 function	1,849,509	1,743,701	(105,808)	Decline from State Funded ESE guarantee
Total 5200	3,645,912	3,865,288		Net 219,377
<u>Amount in AG Finding from data query</u>	3,697,132	3,456,032		
Balance	51,221	(409,256)	₩	
		162,592	₩	Allocable reduction to MOE for 50% of Part B excess
		(246,664)	₩	

₩ = As per 34 CFR section 300.204 an LEA may reduce the level level of its expenditures (State and Local) in total or per capita, below the preceeding fiscal year when there is a decrease in enrollment of children with disabilities

Total Local Funding Certified by FDOE in FEFP	<u>8,915,820</u>	<u>7,920,357</u>	(995,463)	Decrease in local funds available and drop in FTE would not be fiscally responsible for District to use local funds to off set the reduction in state funding especially since Title 34 Section 300.204 (b) allows for exception to maintenance of effort when there is an decrease in the enrollment of children with disabilities
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Conclusion: Final enrollment numbers indicate that the District had a decline in enrollment of children with disabilities and therefore meets the criteria for exception listed in 34 CFR section 300.204 (b). Therefore no penalty should be imposed on the district for MOE finding reported in 2014-171 Federal Finding No. 1.

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PART V
LOCAL GOVERNMENTAL ENTITY AND DISTRICT
SCHOOL BOARD FINANCIAL EMERGENCIES

- 218.50 Short title.
- 218.501 Purposes.
- 218.502 Definition.
- 218.503 Determination of financial emergency.
- 218.5031 Ratification of certain municipal parking surcharges.
- 218.504 Cessation of state action.

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218.50 **Short title.**—Sections 218.50-218.504 may be cited as the “Local Governmental Entity, Charter School, Charter Technical Career Center, and District School Board Financial Emergencies Act.”
History.—s. 8, ch. 79-183; s. 32, ch. 2004-305; s. 3, ch. 2006-190; s. 3, ch. 2009-214.

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218.501 **Purposes.**— The purposes of ss. 218.50-218.504 are:

(1) To promote the fiscal responsibility of local governmental entities, charter schools, charter technical career centers, and district school boards.

(2) To assist local governmental entities, charter schools, charter technical career centers, and district school boards in providing essential services without interruption and in meeting their financial obligations.

(3) To assist local governmental entities, charter schools, charter technical career centers, and district school boards through the improvement of local financial management procedures.

History.—s. 8, ch. 79-183; s. 25, ch. 96-324; s. 33, ch. 2004-305; s. 4, ch. 2006-190; s. 4, ch. 2009-214.

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218.502 **Definition.**—As used in ss. 218.50-218.504, the term “local governmental entity” means a county, municipality, or special district.

History.—s. 8, ch. 79-183; s. 26, ch. 96-324; s. 24, ch. 99-333; s. 34, ch. 2004-305.

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218.503 Determination of financial emergency.—

(1) Local governmental entities, charter schools, charter technical career centers, and district school boards shall be subject to review and oversight by the Governor, the charter school sponsor, the charter technical career center sponsor, or the Commissioner of Education, as appropriate, when any one of the following conditions occurs:

(a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, as a result of a lack of funds.

(b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.

(c) Failure to transfer at the appropriate time, due to lack of funds:

1. Taxes withheld on the income of employees; or
2. Employer and employee contributions for:
 - a. Federal social security; or
 - b. Any pension, retirement, or benefit plan of an employee.

(d) Failure for one pay period to pay, due to lack of funds:

1. Wages and salaries owed to employees; or
2. Retirement benefits owed to former employees.

(2) A local governmental entity shall notify the Governor and the Legislative Auditing Committee; a charter school shall notify the charter school sponsor, the Commissioner of Education, and the Legislative Auditing Committee; a charter technical career center shall notify the charter technical career center sponsor, the Commissioner of Education, and the Legislative Auditing Committee; and a district school board shall notify the Commissioner of Education and the Legislative Auditing Committee, when one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board. In addition, any state agency must, within 30 days after a determination that one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board, notify the Governor, charter school sponsor, charter technical career center sponsor, or the Commissioner of Education, as appropriate, and the Legislative Auditing Committee.

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The

information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify the members of the Legislative Auditing Committee who may take action pursuant to s. 11.40. The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board needs state assistance to resolve or prevent the condition. If state assistance is needed, the local governmental entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

(a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entity and providing for repayment of same.

(c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.

(d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.

(f) Providing technical assistance to the local governmental entity or the district school board.

(g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district school board. If a financial emergency board is established for a local governmental entity, the Governor shall appoint board members and select a chair. If a financial emergency board is established for a district school board, the State Board of Education shall appoint board members and select a chair. The financial emergency board shall adopt such rules as are necessary for conducting board business. The board may:

a. Make such reviews of records, reports, and assets of the local governmental entity or the district school board as are needed.

b. Consult with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the local governmental entity or the district school board into compliance with state requirements.

c. Review the operations, management, efficiency, productivity, and financing of functions and operations of the local governmental entity or the district school board.

d. Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

2. The recommendations and reports made by the financial emergency board must be submitted to the Governor for local governmental entities or to the Commissioner of Education and the State Board of Education for district school boards for appropriate action.

(h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:

1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.
2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.
3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.
4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

(4)(a) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the charter school, the charter school sponsor or the sponsor's designee and the Commissioner of Education shall contact the charter school governing body to determine what actions have been taken by the charter school governing body to resolve or prevent the condition. The Commissioner of Education has the authority to require and approve a financial recovery plan, to be prepared by the charter school governing body, prescribing actions that will resolve or prevent the condition.

(b) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the charter technical career center, the charter technical career center sponsor or the sponsor's designee and the Commissioner of Education shall contact the charter technical career center governing body to determine what actions have been taken by the governing body to resolve or prevent the condition. The Commissioner of Education may require and approve a financial recovery plan, to be prepared by the charter technical career center governing body, prescribing actions that will resolve or prevent the condition.

(c) The Commissioner of Education shall determine if the charter school or charter technical career center needs a financial recovery plan to resolve the condition. If the Commissioner of Education determines that a financial recovery plan is needed, the charter school or charter technical career center is considered to be in a state of financial emergency.

The Department of Education, with the involvement of sponsors, charter schools, and charter technical career centers, shall establish guidelines for developing a financial recovery plan.

(5) A local governmental entity or district school board may not seek application of laws under the bankruptcy provisions of the United States Constitution except with the prior approval of the Governor for local governmental entities or the Commissioner of Education for district school boards.

(6) The failure of the members of the governing body of a local governmental entity or the failure of the members of a district school board to resolve a state of financial emergency constitutes malfeasance, misfeasance, and neglect of duty for purposes of s. 7, Art. IV of the State Constitution.

History.—s. 8, ch. 79-183; s. 54, ch. 89-169; s. 1180, ch. 95-147; s. 27, ch. 96-324; s. 29, ch. 97-96; s. 132, ch. 99-251; s. 1, ch. 2001-354; s. 35, ch. 2004-305; s. 5, ch. 2006-190; s. 6, ch. 2007-6; s. 5, ch. 2009-214; s. 21, ch. 2011-144; s. 2, ch. 2012-38.

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218.5031 **Ratification of certain municipal parking surcharges.**— Any ordinance of any municipality imposing a surcharge pursuant to s. 132, chapter 99-251, Laws of Florida, is hereby ratified. All acts and proceedings, including enforcement procedures, taken in connection with a parking surcharge imposed by a municipality pursuant to s. 132, chapter 99-251, are ratified, validated, and confirmed, and the surcharge is declared to be legal and valid in all respects from the date of enactment of chapter 99-251.

History.—s. 1, ch. 2001-373.

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218.504 Cessation of state action.— The Governor or the Commissioner of Education, as appropriate, has the authority to terminate all state actions pursuant to ss. 218.50-218.504. Cessation of state action must not occur until the Governor or the Commissioner of Education, as appropriate, has determined that:

- (1) The local governmental entity, charter school, charter technical career center, or district school board:
 - (a) Has established and is operating an effective financial accounting and reporting system.
 - (b) Has resolved the conditions outlined in s. 218.503(1).
- (2) None of the conditions outlined in s. 218.503(1) exists.

History.—s. 8, ch. 79-183; s. 28, ch. 96-324; s. 36, ch. 2004-305; s. 6, ch. 2006-190; s. 6, ch. 2009-214.

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REPORT ON SIGNIFICANT FINANCIAL
TRENDS AND FINDINGS IN
2012-13 FISCAL YEAR AUDITS OF
DISTRICT SCHOOL BOARDS



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

This review was coordinated by Stellar Lee, CPA. Please address inquiries regarding this report to Douglas R. Conner, CPA, Audit Manager, by e-mail at dougconner@aud.state.fl.us or by telephone at (850) 412-2730.

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REPORT ON SIGNIFICANT FINANCIAL TRENDS AND FINDINGS IN 2012-13 FISCAL YEAR AUDITS OF DISTRICT SCHOOL BOARDS

SUMMARY

This report provides a summary of significant financial trends and findings identified in the audits of the 67 district school boards. For the 2012-13 fiscal year, audits of 47 school districts were performed by our office and audits of 20 school districts were performed by other independent certified public accountants (CPAs). The audit reports prepared by the other independent CPAs were required to be filed with us no later than March 31, 2014.

Significant Financial Trends

- At June 30, 2013, school districts Statewide had an average level of general fund total assigned and unassigned fund balance that was 10.62 percent of general fund revenues (financial condition ratio), which represents a 1.62 percentage point decrease compared to the average financial condition ratio for the previous fiscal year. Of the 67 school districts, 5 had ratios that were below 3 percent at June 30, 2013. In these circumstances, these school districts had significantly less resources available for emergencies and unforeseen situations than other school districts.

Significant Findings

- The audit reports for 61 of 67 school districts included audit findings addressing weaknesses in internal control; instances of noncompliance with applicable laws, rules, or regulations; or additional matters. Audit reports of four school districts included one or more findings considered to be material weaknesses, which represents a decrease compared to the eight audit reports that included material weaknesses for the previous fiscal year. Of the four audit reports, one also cited an instance of material noncompliance.

BACKGROUND

Sections 11.45 and 218.39, Florida Statutes, provide for audits of district school boards to be performed annually by the Auditor General or by other independent CPAs. The scope of these audits includes an examination of the financial statements, the issuance of a report on compliance and internal control in accordance with generally accepted government auditing standards, and the issuance of a report on compliance and internal control for each major Federal program in accordance with United States Office of Management and Budget Circular A-133.

Section 11.45(7)(f), Florida Statutes, requires that we annually compile a summary of significant financial trends and findings identified in school district audit reports.

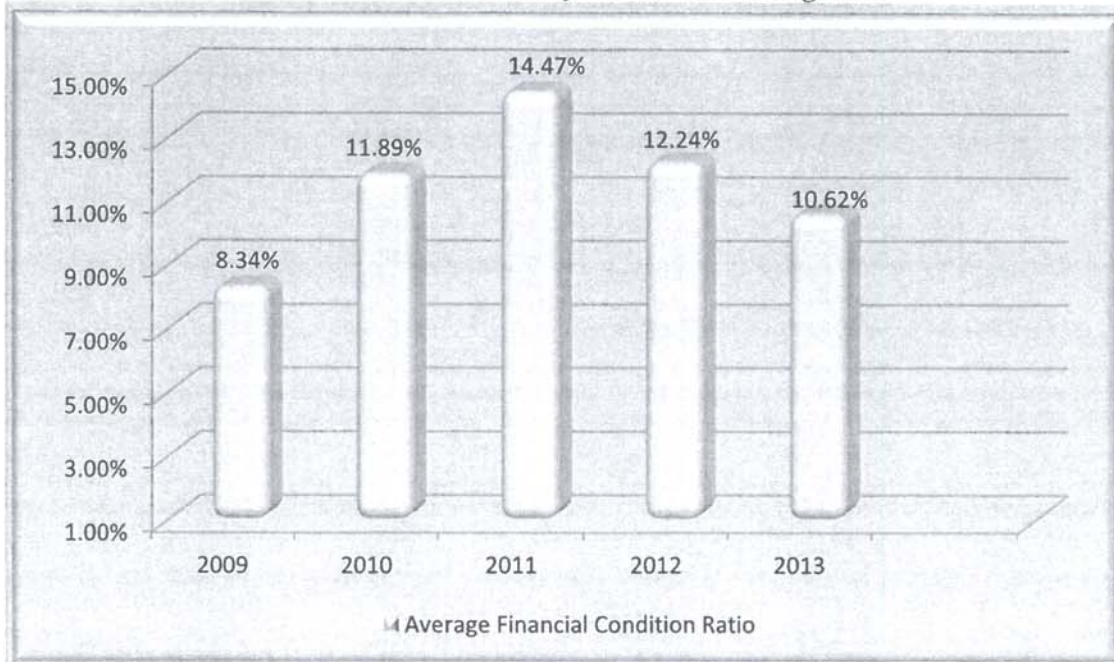
FINANCIAL TRENDS

Section 11.45(7)(f), Florida Statutes, along with other inquiries, evidences that critical interest exists to understand and address factors that affect the financial condition of school districts. The financial condition of school districts can be assessed by a review of the general fund balances and activities, which account for the majority of the operating resources and expenditures for K-12 educational programs. Consequently, the general fund is used as the primary basis for measurement of financial condition.

Financial Condition Trends

The financial condition measure used in this report is the financial condition ratio¹ of the general fund total assigned and unassigned fund balance, or unreserved fund balance, to the general fund total revenues (see Exhibits 12 and 13). Exhibit 1 shows the average financial condition ratios for the fiscal years ended June 30, 2009 through 2013. The average financial condition ratio was 10.62 percent at June 30, 2013, which represents a 1.62 percentage point decrease compared to the average financial condition ratio for the previous fiscal year. The notable financial condition ratio increases for the 2009-10 and 2010-11 fiscal years were primarily due to the school districts' receipt and use of American Recovery and Reinvestment Act (ARRA) and other Federal economic stimulus funds for certain allowable operating expenditures. The Florida Department of Education (FDOE) required school districts to account for these funds in special revenue funds, rather than the general fund. As discussed in the **American Recovery and Reinvestment Act and Other Federal Funding** section, with the exception of the Race-to-the-Top and School Improvement grants, most ARRA funding terminated during the 2010-11 fiscal year.

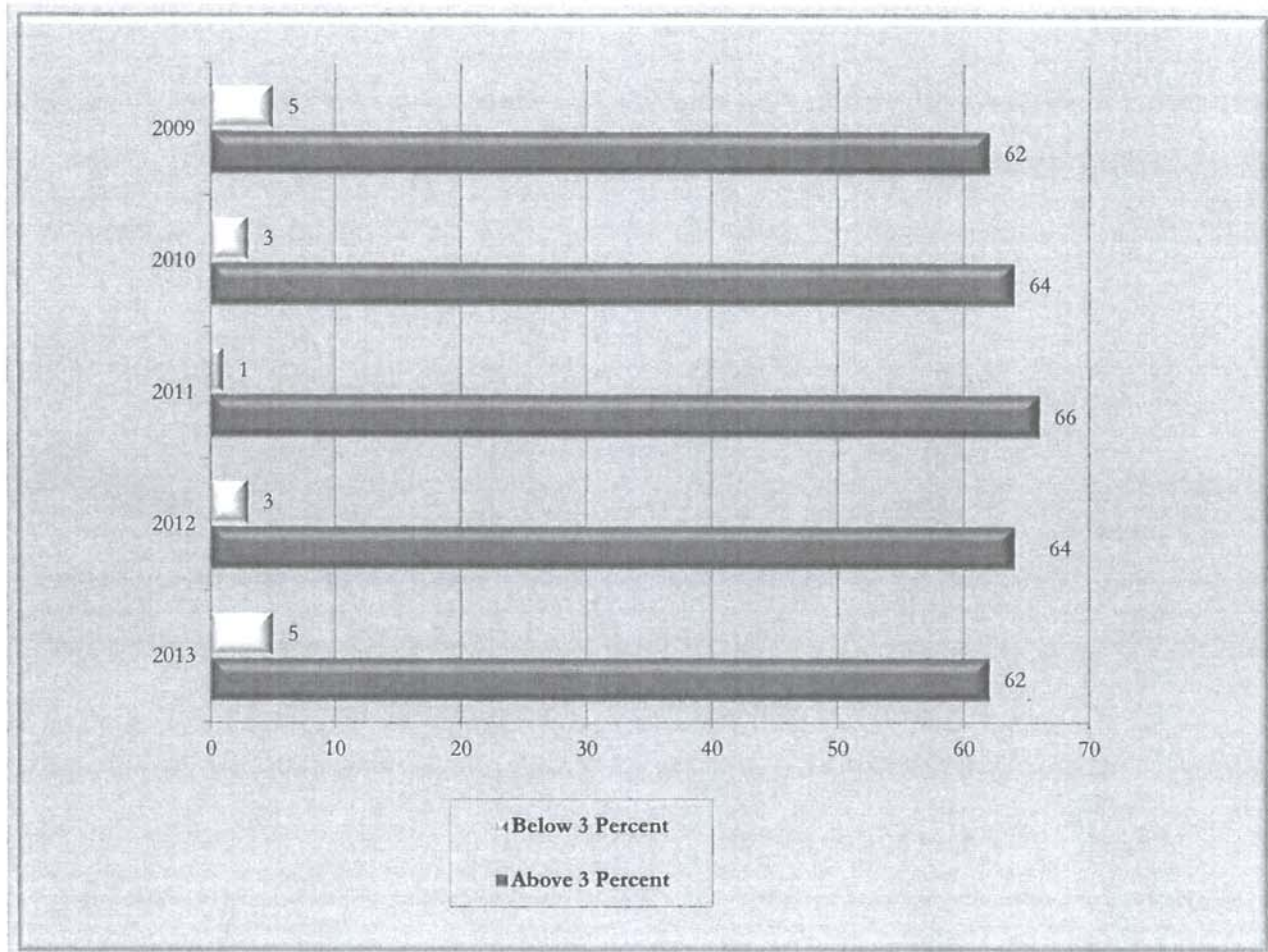
Exhibit 1
Average Financial Condition Ratios of School Districts
for the Fiscal Years Ended June 30, 2009 Through 2013



Section 1011.051, Florida Statutes, requires that each school district maintain a general fund ending fund balance that is sufficient to address normal contingencies. If at any time the financial condition ratio determined from the school district's approved operating budget is projected to fall below 3 percent during the current fiscal year, school district superintendents must notify the Commissioner of Education and respective school board. Exhibit 2 shows the number of school districts with ratios below and above 3 percent for the fiscal years ended June 30, 2009 through 2013.

¹ Governmental Accounting Standards Board (GASB) Statement No. 54 established the assigned/unassigned fund balance classifications, effective for the 2010-11 fiscal year, which is similar to the unreserved fund balance classification required for prior fiscal years. For comparison purposes, financial condition ratios are calculated using the applicable assigned/unassigned or unreserved fund balances. See Exhibits 12 and 13.

Exhibit 2
Number of School Districts with Financial Condition Ratios
Below and Above 3 Percent for the Fiscal Years Ended June 30, 2009 Through 2013



As indicated on Exhibit 2, the number of school districts with financial condition ratios below 3 percent at fiscal year end increased from one to five school districts over the past three fiscal years, including two school districts that had deficit ratios at fiscal year ended June 30, 2013. These school districts have significantly less resources available for emergencies and unforeseen situations than other school districts. In addition, Exhibit 3 identifies the financial condition of these school districts and the number of consecutive fiscal year ends that their financial condition ratio was below 3 percent.

Exhibit 3
School Districts with Financial Condition
Ratios Below 3 Percent

School Districts	Financial Condition Ratios - Fiscal Year Ended June 30, 2013	Number of Consecutive Years Ratio Below 3%
Clay	2.12%	1
Columbia	0.70%	2
Franklin	-2.43%	2
Manatee	-2.80%	6
Martin	2.45%	1

The financial condition ratios of several other school districts were below the above-noted threshold at certain times during the 2008-09 through 2012-13 fiscal years, but not at June 30, 2013. Historically, school districts that experience weak financial conditions implement measures that generally restore their financial conditions to favorable positions within one or two fiscal years.

If at any time a school district's financial condition ratio, determined from the school district's approved operating budget, is projected to fall below 2 percent, Section 1011.051(2), Florida Statutes, requires the school board to have a reasonable plan to avoid a financial emergency, or the FDOE will appoint a financial emergency board to implement measures to assist the school board in resolving the financial emergency. Pursuant to Section 218.503(3), Florida Statutes, a school district is considered to be in a state of financial emergency if the FDOE determines that the school board needs State assistance to resolve or prevent a financial emergency condition. As noted in Exhibit 3, three school districts had financial condition ratios below 2 percent at June 30, 2013; however, the FDOE determined that financial emergency boards were not necessary to assist these school boards and the school districts needed no State assistance to resolve or prevent a financial emergency condition.

Factors Impacting Financial Condition

As previously discussed, the financial condition ratios for the fiscal year ended June 30, 2010 and 2011 were significantly impacted by the receipt and use of ARRA and other Federal economic stimulus funding, most of which terminated during the 2010-11 fiscal year. Further analyses of school district financial trend data identified other factors that impact the financial condition of school districts and may increase the risk of weak financial condition. While no single factor is identified as a guaranteed predictor of financial condition, factors such as declining property values, increasing or declining enrollment, and school and class sizes require the exercise of effective financial management to limit the impact on the school districts' financial condition.

Declining Property Taxes. Property taxes are the primary source of local revenues for school districts, and as part of the overall general economic decline, property values have decreased Statewide. According to the Florida Department of Revenue, Statewide property values declined from \$1.6 trillion in the 2009 calendar year to \$1.4 trillion in the 2013 calendar year, a decrease of 12.5 percent. Due in part to this decline, Statewide property tax levies for school district operations declined from \$12.1 billion for the 2009-10 fiscal year to \$10.6 billion for the 2012-13 fiscal year, a decrease of 12.4 percent.

Increasing Enrollment. Statewide enrollment increased slightly from 2,598,617 for the 2008-09 fiscal year to 2,656,450 for the 2012-13 fiscal year. A total of 28 school districts experienced enrollment growth during this period, including 12 school districts that had enrollment growth of 1,000 or more unweighted full-time equivalent (FTE) students, as shown on Exhibit 4. Although these school districts experienced an increase in FTE-based revenue for the increased enrollment, revenue increases can lag behind school district expenditures when staffing new schools and paying initial start-up costs. Also, there is a risk that rapidly growing school districts may overestimate FTE when making FTE projections. Not only are these overestimates costly when FTE-based revenues are adjusted (reduced), but school districts may have made costly hiring and other expenditure decisions based on the estimated enrollment projections.

Exhibit 4
School Districts with Enrollment Growth
From 2008-09 to 2012-13 Fiscal Years

Number of School Districts		Unweighted FTE		Increase
		2008-09	2012-13	
1	Orange	170,093	182,438	12,345
2	Hillsborough	190,090	199,085	8,995
3	Palm Beach	169,613	177,797	8,184
4	Miami-Dade	342,775	350,817	8,042
5	Lee	78,281	84,576	6,295
6	Osceola	51,071	55,881	4,810
7	Broward	255,058	259,405	4,347
8	St. Johns	28,834	32,351	3,517
9	Manatee	42,084	45,150	3,066
10	Duval	123,716	126,763	3,047
11	Polk	93,104	95,634	2,530
12	Collier	41,985	43,400	1,415

Declining Enrollment. While enrollment slightly increased in total for all school districts from the 2008-09 fiscal year to the 2012-13 fiscal year, 39 school districts experienced enrollment declines during this period, including 4 school districts with declines of 1,000 or more unweighted FTE students, as shown on Exhibit 5. Variations in student enrollment and the related impact on funding from year to year can make school district planning and budgeting decisions for staffing and other activities more challenging. In particular, smaller school districts may experience difficulty with gradual enrollment declines, as it is difficult to reduce the number of instructional staff because often no one grade or class within an individual school may be affected enough to justify the reduction.

**Exhibit 5
School Districts with Declining Enrollment
From 2008-09 to 2012-13 Fiscal Years**

Number of School Districts		Unweighted FTE		Decrease
		2008-09	2012-13	
1	Pinellas	105,461	102,764	(2,697)
2	Volusia	62,965	61,056	(1,909)
3	Brevard	72,197	70,529	(1,668)
4	Charlotte	16,992	15,992	(1,000)

Number and Size of Schools. Considerable variation exists in the number and size of schools. Some school districts have a predominantly larger number of schools, and some have a predominantly smaller number of schools. Additionally, some have varying combinations of large, medium, and small school sizes. Logically, larger schools cost less per student than smaller schools because the salary, benefits, and fixed costs are spread over a larger number of students. The number and size of schools are relevant factors that impact financial condition among school districts.

Future Financial Trends Considerations

State Funding. For the 2012-13 fiscal year, the base Florida Education Finance Program (FEFP) allocation was \$3,582.98 per weighted FTE student, which represents an increase of \$103.76 from the base FEFP allocation of \$3,479.22 for the 2011-12 fiscal year. Also, based on the 2013-14 fiscal year FEFP Fourth Calculation released by the FDOE in April 2014, the base FEFP allocation for the 2013-14 fiscal year is expected to increase by \$169.32, from the 2012-13 fiscal year final allocation, to \$3,752.30. The weighted FTE in school districts increased by approximately 41,000 from the 2011-12 fiscal year to the 2012-13 fiscal year, and based on the 2013-14 FEFP Fourth Calculation, the weighted FTE increased further, by approximately 21,000, in the 2013-14 fiscal year. While these are relatively significant increases compared to previous fiscal years, effective financial monitoring and timely and appropriate adjustments to operations are critical to school districts to ensure that the costs of operations remain within available financial resources.

Debt and Other Long-Term Financing. School districts may finance capital outlay projects by issuing long-term debt such as general obligation bonds and school district revenue bonds and by entering into long-term lease finance arrangements generally referred to as certificates of participation. The long-term debt and other financing obligations reported as outstanding as of June 30, 2013, consisted primarily of: Certificates of Participation (COPs) totaling \$13 billion; Qualified School Construction Bonds (QSCBs), Qualified Zone Academy Bonds (QZABs), and Build America Bonds (BABs) totaling \$943 million, \$247 million, and \$101 million, respectively; and school district revenue, State Board of Education, and general obligation bonds totaling \$803 million, \$416 million, and \$125 million, respectively. Also, school districts had \$117 million in long-term debt notes. Generally, school districts extinguish their debt through various pledged resources such as capital outlay millage, discretionary sales surtax, pari-mutuel distributions, and other tax proceeds. As of June 30, 2013, pledged resources were generally sufficient to cover the required debt service by school districts. However, given the impact of the decreases in certain revenue sources, such as property taxes, school districts will need to closely monitor the impact on required debt service payments.

Further, eight school districts that had variable interest rate COPs at June 30, 2013, had entered into 22 interest rate swap agreements to reduce overall borrowing costs. The objective of an interest rate swap agreement, a type of hedging derivative, is to achieve lower borrowing costs by synthetically fixing interest rates on the debt as compared

to issuing regular fixed-rate debt. Debt service payments fluctuate, depending on changes in the underlying interest rates linked to the interest rate swap agreements, and accounting standards require that hedging derivatives be disclosed at fair value as of the financial reporting date.

The fair value of an interest rate swap agreement is the estimated amount the school district would have received or paid if the swap agreement was terminated. As of June 30, 2013, total fair values of the interest rate swap agreements for each of the eight school districts ranged from negative \$626 thousand to negative \$95 million. However, the interest rate swap agreements are associated with COPs with remaining terms that exceeded 20 years, and the actual benefit or additional costs of the swap agreements generally will not be known until the COPs have been paid off.

Depending on the fair value of the swap agreements upon termination, there is a risk that the debt service costs of these school districts may exceed the costs that could have been experienced from regular fixed-rate debt. As of June 30, 2013, each of these school districts had sufficient available resources to meet their respective debt service requirements.

American Recovery and Reinvestment Act and Other Federal Funding. The distribution of \$5 billion dollars of ARRA funds to the Florida school districts’ K-12 programs began in the 2008-09 fiscal year to improve schools and achieve and produce better results for students. ARRA had a significant financial impact for the 2009-10 and 2010-11 fiscal years on school districts with funding amounts for State stabilization, Federal Special Education, and Federal Title I programs of \$2.7 billion, \$647 million, and \$491 million, respectively. Further, ARRA competitive grants have been made available to school districts, the largest being Race-to-the-Top Incentive grants. With the exception of the Race-to-the-Top Incentive and School Improvement grants, ARRA funding generally terminated during the 2011-12 fiscal year. For the 2012-13 fiscal year, school districts incurred ARRA and other Federal economic stimulus expenditures totaling \$152 million, a significant decrease compared to the \$229 million expended for the 2011-12 fiscal year, and the \$1.9 billion expended for the 2010-11 fiscal year.

School District Trends

Funding Trends. School district governmental funds include the general fund, special revenue funds, debt service funds, and capital projects funds. School districts frequently have fiduciary funds (agency and trust funds) and proprietary funds (primarily internal service funds that account for such activities as self-insurance programs). However, substantially all of a school district’s resources are accounted for in the governmental funds. Exhibit 6 shows that school districts reported revenues of \$24.5 billion in the governmental funds for the 2012-13 fiscal year, an increase of \$534 million from the previous fiscal year.

**Exhibit 6
Statewide Revenues – All Governmental Funds
2011-12 and 2012-13 Fiscal Years**

Governmental Fund Type	2011-12	2011-12	2012-13	2012-13	Increase/ (Decrease)	Percent
	Amount	Percent of Total	Amount	Percent of Total		Increase/ (Decrease)
General Fund	\$ 17,822,854,462	74.24%	\$ 18,383,370,949	74.91%	\$ 560,516,487	3.14%
Other Funds	6,182,920,817	25.76%	6,155,977,370	25.09%	(26,943,447)	(0.44)%
Total	\$ 24,005,775,279	100.00%	\$ 24,539,348,319	100.00%	\$ 533,573,040	2.22%

Exhibit 7 shows total governmental fund type revenues reported by school districts for the 2012-13 and 2011-12 fiscal years by revenue source.

**Exhibit 7
Revenues by Source - All Governmental Funds
2011-12 and 2012-13 Fiscal Years**

Sources	2011-12		2012-13		Increase/ (Decrease)	Percent Increase/ (Decrease)
	Amount	Percent of Total	Amount	Percent of Total		
Federal	\$ 3,157,525,877	13.15%	\$ 3,116,588,736	12.70%	\$ (40,937,141)	(1.30%)
State	9,079,185,050	37.82%	9,838,227,146	40.09%	759,042,096	8.36%
Local	11,769,064,352	49.03%	11,584,532,437	47.21%	(184,531,915)	(1.57%)
Total	\$ 24,005,775,279	100.00%	\$ 24,539,348,319	100.00%	\$ 533,573,040	2.22%

The \$534 million increase in total revenues for the 2012-13 fiscal year consisted of a net decrease in Federal revenues of \$41 million, an increase in State revenues of \$759 million, and a decrease in local revenues of \$185 million. Total State revenues increased by 8.36 percent, and the Federal and local revenues decreased by 1.30 percent and 1.57 percent, respectively. The increase in State revenues consists of increases of \$709 million in State FEFP revenues and \$50 million in restricted State revenues. The decrease in local revenues is due primarily to a decrease in the local effort required by the State to be levied by school districts, which decreased from \$6.9 billion for the 2011-12 fiscal year to \$6.7 billion for the 2012-13 fiscal year.

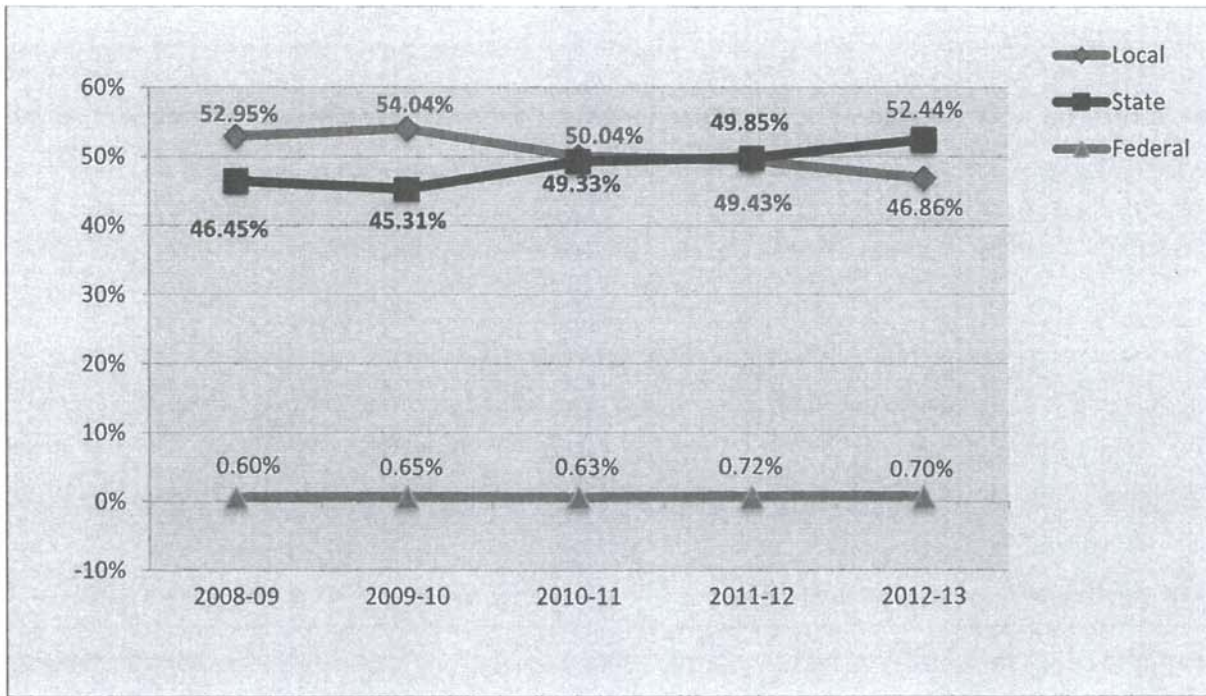
Exhibit 8 shows Federal, State, and local sources reported in the general fund (operating fund) of school districts for the 2012-13 and 2011-12 fiscal years.

**Exhibit 8
General Fund Revenues by Source
2011-12 and 2012-13 Fiscal Years**

General Fund	2011-12		2012-13		Increase/ (Decrease)	Percent Increase/ (Decrease)
	Amount	Percent of Total	Amount	Percent of Total		
Federal	\$ 127,531,840	0.72%	\$ 128,605,676	0.70%	\$ 1,073,836	0.84%
State	8,886,112,029	49.85%	9,640,457,591	52.44%	754,345,562	8.49%
Local	8,809,210,593	49.43%	8,614,307,682	46.86%	(194,902,911)	(2.21%)
Total	\$ 17,822,854,462	100.00%	\$ 18,383,370,949	100.00%	\$ 560,516,487	3.14%

As shown on Exhibit 8, the State provided 52.44 percent of general fund resources during the 2012-13 fiscal year, while local revenue sources provided 46.86 percent of general fund resources. As discussed later in this section, Federal funds are restricted and most of those funds are reported in the school districts' special revenue funds. The percentage of revenues from Federal, State, and local sources in the general fund over the last five fiscal years can be seen on Exhibit 9:

Exhibit 9
Percentage of General Fund Revenues from Federal, State, and Local Sources for 2008-09 Through 2012-13 Fiscal Years



FEFP – State and Local Revenues. The majority of the State and local revenues for school district operations are derived from FEFP, which is designed to provide a base level of educational resources per FTE for all school districts. FEFP moneys are primarily generated by multiplying the number of FTE students in funded educational programs by various weights and cost factors determined by the Legislature. Each school district receiving State FEFP moneys must levy the required local effort millage in its local property taxes.

State and local FEFP revenue for school district operations totaled \$12.97 billion for the 2012-13 fiscal year, comprised of \$6.25 billion in State revenues and \$6.72 billion in local revenues. In addition to the \$6.25 billion in State revenues for operations as part of the FEFP, the school districts reported \$3.59 billion in restricted State revenues. These restricted State revenues were for Class Size Reduction, Workforce Development, School Recognition, and other specific programs.

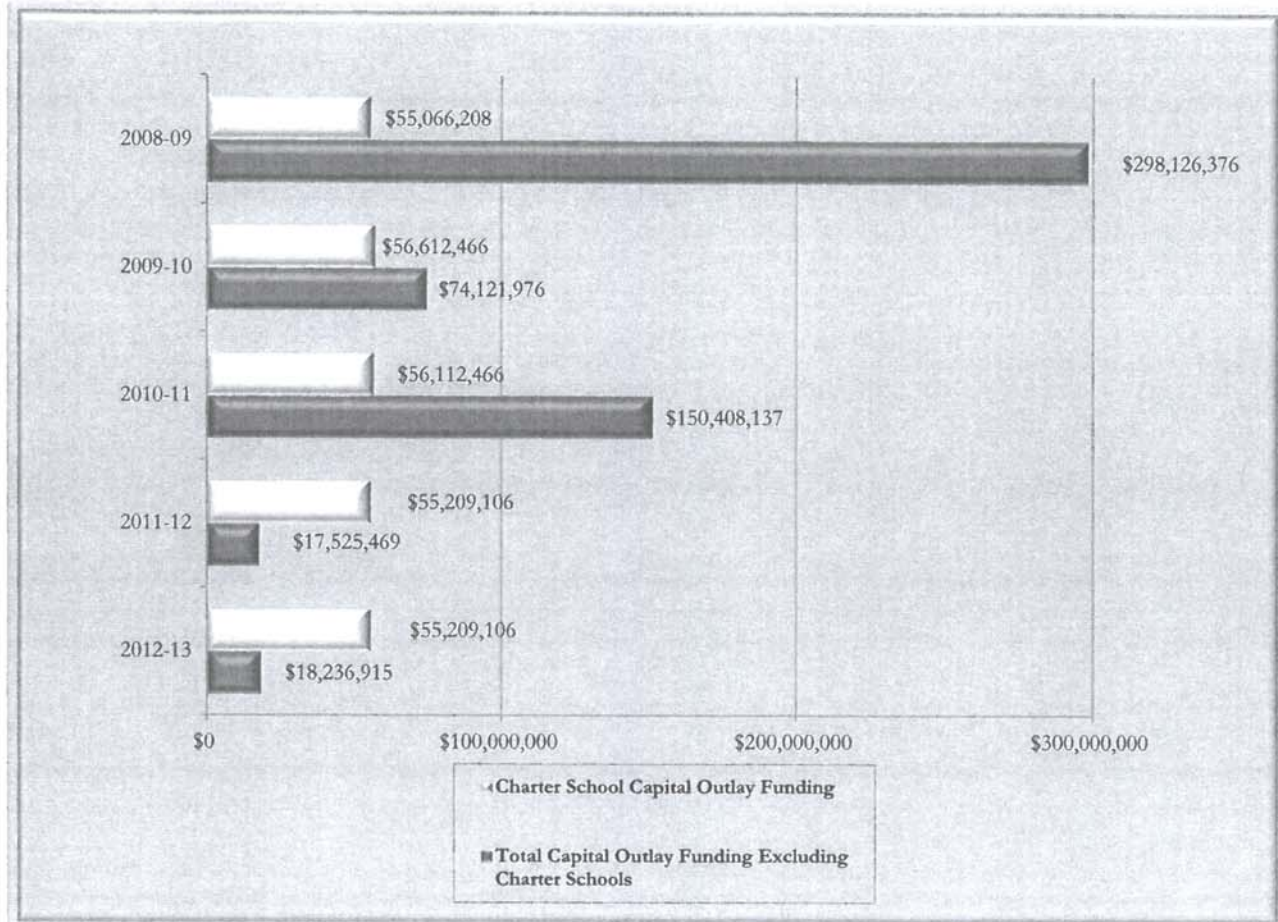
Other Local Revenues. In addition to the \$6.72 billion in local revenues for funding operations as part of the FEFP, the school districts reported \$4.87 billion in other local revenues. These local revenues included, but were not limited to, \$1.79 billion from capital outlay millage levies for advertised construction, facility maintenance, and equipment; \$889 million from discretionary local effort millage levies for operations; \$235 million from special voter levies; \$52 million from debt service millage levies for servicing debt; and \$28 million from critical needs operation levies. Because of discounts for early payments, property tax revenues are approximately 96 percent of the tax levy. Additional sources of local revenue included sales taxes, impact fees, charges for services, investment income, and other local sources. Twenty-two school districts reported local sales tax revenue totaling \$467 million for the 2012-13 fiscal year, while the same number of school districts reported \$445 million for the previous fiscal year. Twenty-six school districts reported impact fee revenues totaling \$162 million for the 2012-13 fiscal year compared to 29 school districts that reported \$102 million for the previous fiscal year. Ten school districts assessed impact fees but reported no revenue for the 2012-13 fiscal year, compared to seven districts in the previous fiscal year.

Federal Revenues. Resources of the special revenue funds consist of moneys restricted by Federal and State grantors to be used for specific program purposes, such as Federal Title I and National School Lunch Act revenues. Because these resources are restricted, school districts can use them only for those specific activities that meet the purposes of the granting agency, and such resources are not available for general appropriation for operating activities or for unexpected events or emergencies.

Debt Issuance Proceeds. The issuance of long-term debt is a significant source of capital funding for school districts. Proceeds associated with the issuance of debt (net of refundings) for the 2012-13 fiscal year totaled \$129 million as compared to \$40 million for the 2011-12 fiscal year. Within the governmental funds, debt service and capital projects funds are used to account for resources restricted specifically for the payment of debt and for the acquisition of real property and the construction, renovation, remodeling, and maintenance of school district facilities. These resources are generally not available to finance the operating activities of a school district.

State Capital Outlay Appropriations. Until recently, certain statutory appropriations, such as Public Education Capital Outlay (PECO) appropriations authorized by Section 1013.65, Florida Statutes, constituted significant State funding for school district new construction and facilities maintenance projects. These statutory appropriations included, but were not limited to, PECO, Classrooms First, Classrooms for Kids, and Capital Outlay and Debt Service (CO&DS), which were predominantly funded using proceeds from the gross receipts tax established by Sections 9(a)(2) and 9(d), Article XII of the State Constitution. As shown on Exhibit 10, these appropriations to school districts, excluding charter schools, have decreased from \$298.1 million for the 2008-09 fiscal year to \$18.2 million for the 2012-13 fiscal year. During the same time period, capital outlay funding for charter schools has remained relatively constant, increasing slightly from \$55.1 million for the 2008-09 fiscal year to \$55.2 million for the 2012-13 fiscal year.

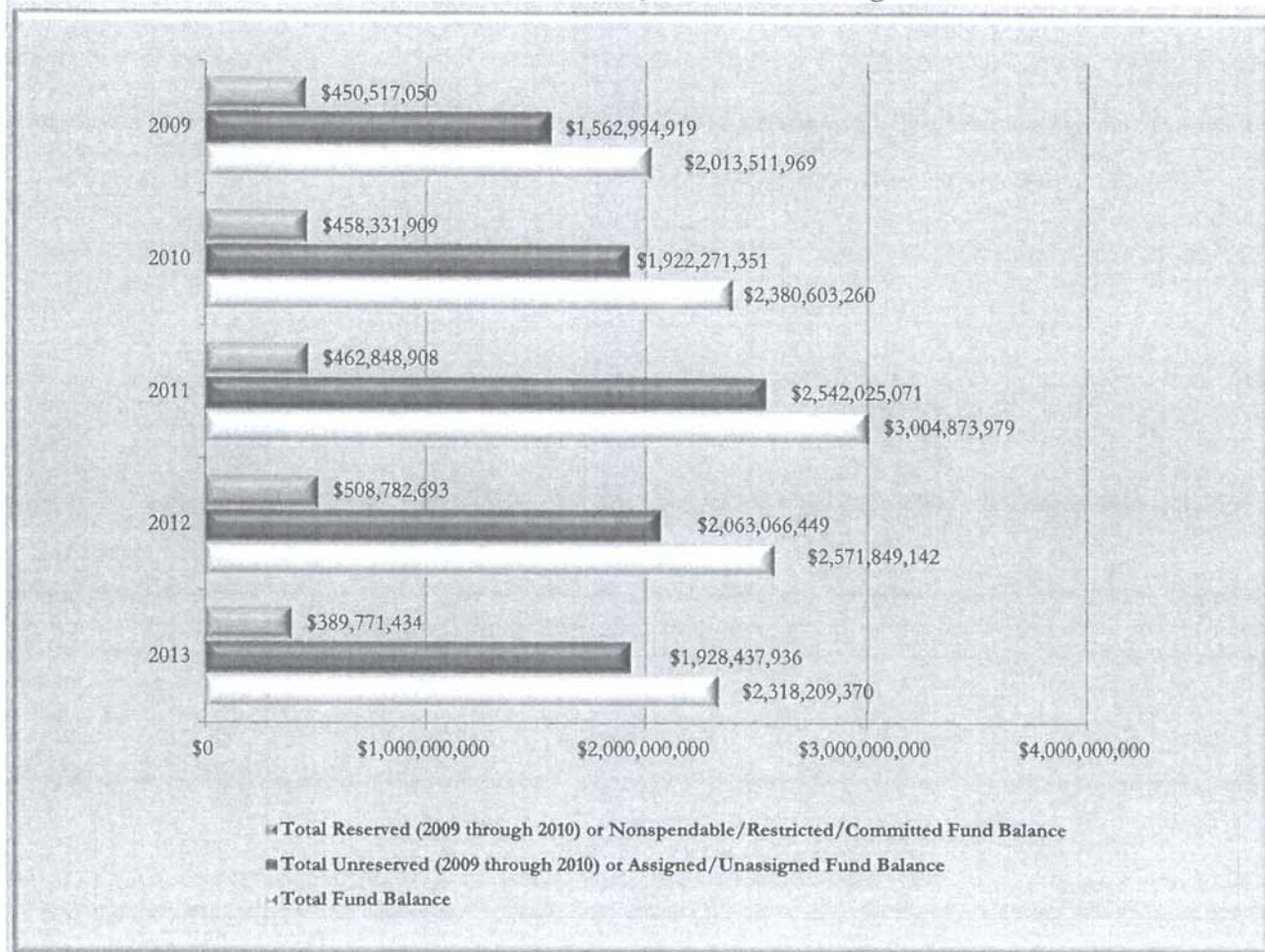
Exhibit 10
State Capital Outlay Appropriations²
for 2008-09 Through 2012-13 Fiscal Years



Fund Balance Trends. As shown below on Exhibit 11, the combined fund balances of the general funds (operating funds) of school districts Statewide increased from \$2.01 billion for the 2008-09 fiscal year to \$2.32 billion for the 2012-13 fiscal year.

² State capital outlay appropriations include PECO, Classrooms First, Classrooms for Kids, and CO&DS (excluding interest earnings on undistributed CO&DS).

Exhibit 11
Fund Balances of the General Fund³
for the Fiscal Years Ended June 30 2009 Through 2013



The percentage of unreserved or assigned/unassigned fund balance to total fund balance ranged from a low of 77.6 percent at June 30, 2009 to a high of 84.6 percent at June 30, 2011.

Total fund balance decreased by \$254 million from fiscal year ended June 30, 2012 to June 30, 2013, due in part to reductions of local revenues discussed in the **Funding Trends** section and also increases in costs, such as salaries and benefits, for certain school districts. Also, in the 2009-10 and 2010-11 fiscal years, certain instructional costs were shifted to the special revenue funds where these costs were paid from Federal funds such as ARRA, as mentioned in the **Financial Condition Trends** section. However, as discussed in the **American Recovery and Reinvestment Act and Other Federal Funding** section, with the exception of the Race-to-the-Top Incentive and School Improvement grants, most ARRA funding terminated in the 2010-11 fiscal year. An expected increase in the per FTE FEFP allocation for the 2013-14 fiscal year may mitigate further fund balance decreases in the 2013-14 fiscal year.

³ See Footnote 1. Also, GASB Statement No. 54 requires the nonspendable/restricted/committed fund balance classifications, beginning June 30, 2011, which are similar to the reserved fund balance classification required before that date.

Financial Condition Background

Financial Condition Measure. There are several measures that may be used to evaluate the financial condition of governments. One widely used financial condition measure that is relevant to school districts compares the level of available equity in the operating fund to overall operating resources for that fund for a fiscal year. This measure shows the net accumulated resources at a point in time that is available for appropriation to meet the costs of unexpected and nonrecurring events. We used this measure in analyzing school district financial condition (see Exhibits 12 and 13).

**Exhibit 12
Financial Condition Measure
(Pre-Fiscal Year Ended June 30, 2011)**

<u>General Fund Unreserved Fund Balance⁴</u>	=	Financial Condition Ratio (%)
General Fund Total Revenues		

**Exhibit 13
Financial Condition Measure
(Fiscal Year Ended June 30, 2011 and Afterwards)**

<u>General Fund Total Assigned and Unassigned Fund Balance⁴</u>	=	Financial Condition Ratio (%)
General Fund Total Revenues		

Credit rating agencies generally look more favorably on financial condition ratios of at least 5 percent. Other literature suggests percentages ranging from 5 to 10 percent. However, often the guidance is not clear as to whether the percentage is derived from total fund balance or assigned and unassigned fund balance (previously reported as unreserved fund balance). We also considered revenue stream characteristics and expenditure practices for school districts. In view of the revenue and expenditure considerations of school districts, the established financial management practices followed by school districts, and the oversight by the FDOE, a lower total assigned and unassigned fund balance threshold may be reasonable with acceptable risks.

AUDIT FINDINGS

Classification of Audit Findings

Auditing standards require that auditors report material weaknesses in internal control and significant control deficiencies that are disclosed during the course of a financial statement audit. 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 financial statements would not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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. Auditors must also report material noncompliance or abuse that has a material effect on the audit. The classification of an audit finding is

⁴ See Footnote 1.

dependent upon its potential impact on the specific school district under audit. Therefore, the classification of an audit finding could vary from school district to school district.

The audit reports for 6 school districts contained no findings, while audit reports for the remaining 61 school districts included a total of 504 findings addressing weaknesses in internal control; instances of noncompliance with applicable laws, rules, or regulations; or additional matters. For purposes of this report, audit findings are generally classified in one of three categories. The first category consists of material weaknesses, as defined above, and instances of material noncompliance. Noncompliance with applicable laws or rules is considered material when it is determined that the noncompliance could have a direct and material effect on the determination of financial statement amounts. The second category consists of significant deficiencies as defined above, instances of noncompliance with applicable laws or rules, or additional matters that should be addressed by management. The third category includes instances of major Federal program noncompliance or internal control deficiencies.

In the audit reports issued by our office, all audit findings are included within the body of the audit report. In the audit reports issued by the other independent CPAs, material weaknesses and significant deficiencies are identified within the body of the report, and additional matters are generally included in a separate management letter within the audit report.

Financial Statement Material Weakness and Material Noncompliance Findings

The audit reports for four school districts (Bay, Manatee, Pinellas, St. Lucie) included findings that were considered to be material weaknesses and for one of the school districts (Manatee), the material weakness was also considered to be an instance of material noncompliance. This represents a decrease from the eight audit reports in the previous fiscal year that included material weaknesses, one of which was also considered to be material noncompliance. Pursuant to Section 1003.621(1)(a)3., Florida Statutes, a school district cited with a material weakness or instance of material noncompliance in a financial audit is ineligible for recognition as an academically high-performing school district. Academically high-performing school districts are granted more flexibility than other school districts in meeting the specific requirements of Florida statutes and State Board of Education rules.

For one school district (Manatee), a material noncompliance and material weakness finding addressed control deficiencies over the budgetary process and financial monitoring that contributed to a continual decline in financial condition. The school district did not appropriately monitor the budget to actual revenues and expenditures throughout the fiscal year to assist in identifying budget deficits, resulting in overestimating State revenues by \$4.4 million and overspending seven general fund expenditure budget categories totaling \$5.4 million. Also, for two school districts (Bay, St. Lucie), material weaknesses addressed procedural enhancements needed to ensure the accuracy and completeness of the financial statements. In addition, for one school district (Pinellas), a material weakness addressed needed enhancements in internal controls over the investment program to strengthen accountability.

Financial Statement Significant Deficiency and Additional Matter Findings

The following is a summary of findings included in 61 school district audit reports that addressed control deficiencies; instances of noncompliance with applicable laws, rules, and regulations; or additional matters.

Financial Condition. Five school districts had findings addressing the school districts' financial condition, as follows:

- Manatee County School District's general fund total assigned and unassigned fund balance declined 109 percent from a deficit of \$4.1 million at June 30, 2012, to a deficit of \$8.6 million at June 30, 2013, or a decline of \$4.5 million. At June 30, 2013, the District's financial condition ratio (See Exhibit 13 for calculation) was negative 2.80 percent. Also, the general fund balance may be further reduced if the District is required to repay questioned costs and contribute to the District's self-insurance program fund.
- Franklin County School District's general fund total assigned and unassigned fund balance declined 203 percent from \$222,496 at June 30, 2012, to a deficit of \$230,053, at June 30, 2013, or a decline of \$452,549. At June 30, 2013, the District's financial condition ratio was negative 2.43 percent. Also, the FDOE required the District to restore \$97,928 from the general fund, representing unencumbered State Capital Outlay appropriation balances and questioned costs. In addition, the ending general fund balance could be further reduced if the District is required to repay additional questioned costs related to the Capital Projects – Local Capital Improvement Fund.
- Columbia County School District's general fund total assigned and unassigned fund balance declined by 56 percent from \$1,034,850 at June 30, 2012, to \$453,761 at June 30, 2013, or a decline of \$581,089. At June 30, 2013, the District's financial condition ratio was 0.70 percent. Also, the general fund balance may be further reduced by Federal questioned costs.
- For two other school districts (Clay and Martin), the general fund total assigned and unassigned fund balances declined by \$4.7 million and \$2.1 million, respectively, for the 2012-13 fiscal year. At June 30, 2013, the financial condition ratios of these school districts were 2.12 and 2.45 percent, respectively.

Under these circumstances, these school districts have less resources available for emergencies and unforeseen situations than other school districts and were at a higher risk of experiencing financial difficulty.

Information Technology. For 39 school districts, various control deficiencies in information technology (IT) were noted, as discussed below:

- **Access Controls.** Twenty-three school districts had various deficiencies in IT access controls. For example, at certain school districts, inappropriate or unnecessary access privileges existed or documentation of user access authorization was not properly maintained.
- **Data Loss Prevention.** Twenty-two school districts needed improvements in security controls over data loss prevention. Effective data loss prevention helps ensure protection from unauthorized disclosure through the establishment of procedures to identify and classify confidential or sensitive data, locate the storage and pathways of confidential or sensitive data, and monitor the use and transmission of confidential or sensitive data.
- **User Authentication.** Twenty-one school districts needed improvements in security controls related to user authentication for IT applications, such as password setting controls.
- **Logging/Monitoring.** Sixteen school districts had inadequate logging or monitoring of data and IT resources.
- **Security Incident Response Plans.** Nine school districts lacked or needed enhancements in written security incident response plans. Computer security incident response plans are established by management to ensure an appropriate, effective, and timely response to computer security incidents. These written plans typically detail responsibilities and procedures for identifying, logging, and analyzing security violations and include a centralized reporting structure, provision for designated staff to be trained in incident response, and notification of the affected parties.
- **Disaster Plans.** Eight school districts needed improvements in disaster preparedness and recovery plans or the plans needed to be tested.

- **Written Policies.** Eight school districts lacked written IT policies and procedures for certain important IT control functions.
- **Risk Assessment.** Six school districts had not developed written, comprehensive IT risk assessments. IT risk assessments, including the identification of risks and the evaluation of the likelihood of threats and the severity of threat impact, help support management's decisions in establishing cost-effective measures to mitigate risk and, where appropriate, formally accept residual risk.

Record Keeping/Records Management. In addition to the material weaknesses in financial reporting procedures discussed previously for Bay and St. Lucie County School Districts, the audit reports for 32 school districts included findings addressing the need for improvements in certain record keeping and financial records management procedures. For 22 school districts, procedures needed improvement to ensure the accuracy and completeness of the financial statements. While many of these findings related to required audit adjustments for the accuracy of the financial statements, other instances included needed improvements in procedures to properly report major governmental funds or discretely presented component units in the financial statements.

For four school districts, deficiencies were noted in accountability over transportation and food service department inventories. Also, three school districts reported unrestricted resources ranging from \$211,000 to \$768,000 in capital projects funds, without evidencing the specific intended use of these funds. For three school districts, controls over journal entries needed improvements. Other findings and recommendations addressed the lack of an actuarial valuation to support a reported liability, enhancements needed in budget process monitoring, the lack of monthly financial reports to the school board, and school board minute procedures.

Cash and Investment Controls. Audit reports of 21 school districts included findings addressing the need for enhancements in controls over cash or investments. For 12 school districts, controls over electronic funds transfers (EFTs) needed improvements. Deficiencies noted in EFTs included the lack of school board-approved policies and procedures prescribing EFT accounting and controls, contrary to State Board of Education (SBE) Rule 6A-1.0012, Florida Administrative Code (FAC); EFT agreements with banks that omitted critical information, such as the names and signatures of employees authorized to initiate EFTs; EFT agreements that authorized former employees to make EFTs; and EFT agreements or school district procedures that did not provide for appropriate separation of duties. Funds available at the 12 school districts for EFTs ranged from approximately \$1 million to \$1.67 billion.

Audit reports also noted that improvements in bank reconciliation procedures for nine school districts were needed. At four of these school districts, improvements in controls were needed over decentralized collections, such as food service collections and school extended day program fee collections. In addition to the material weakness discussed previously for Pinellas County School District, one other school district had findings addressing control deficiencies over investments.

Capital Assets Management. For eight school districts, findings addressed deficiencies in the accountability for long-lived assets, including land, improvements other than buildings, buildings and fixed equipment, and tangible personal property. For three school districts, deficiencies were noted in tangible personal property accountability procedures, such as inadequately documenting or updating property records for acquisitions and the lack of adequate physical inventory procedures. Three school districts did not adequately maintain detailed subsidiary records for capital assets. In addition, two school districts needed improvements in controls over land or building contracts.

Expenditures/Purchasing. For 17 school districts, findings addressed the need to improve controls over purchasing practices and operating expenditures. For 11 school districts, controls needed to be enhanced over contract monitoring procedures to ensure that contracts clearly describe the nature and timing of deliverables and payments are consistent with contract terms and conditions. For seven school districts, improvements were needed in

controls over purchasing cards, such as monitoring of purchasing card credit limits, reviews and approvals of purchasing card charges prior to payment, and procedures for cancelling terminated employees' card accounts. Four school districts needed improvements in controls over procuring enterprise resource planning (ERP) software. These school district records did not clearly demonstrate the ERP software purchases were made at the lowest price consistent with desired quality, and also controls over payments for the ERP software and related services were not adequate. Three school districts did not comply with competitive selection requirements of SBE Rule 6A-1.012, FAC, for various contractual service contracts.

Payroll and Personnel. For 38 school districts, findings addressed the need to improve controls over payroll and personnel, as summarized below:

- **Compensation.** For 23 school districts, school boards had not established the documented process to identify certain school district personnel entitled to differentiated pay using the factors prescribed in Section 1012.22(1)(c)4.b., Florida Statutes.
- **Monitoring of Bus Drivers.** For 16 school districts, controls over monitoring school bus drivers needed enhancements. The findings addressed the lack of documented review of bus driver history records to comply with requirements under SBE Rule 6A-3.0141(6), FAC.
- **Personnel Administration.** For 11 school districts, improvements were needed in controls over various areas of personnel administration. For these school districts, procedures for performing background screenings or rescreening for employees and contracted vendors with direct student contact were not adequate. Other control deficiencies noted included procedures needed for properly classifying an employee as an independent contractor and policies and procedures needed to identify and prevent potential conflicts of interest to comply with Section 112.313, Florida Statutes.
- **Payroll Processing.** For eight school districts, controls over payroll processing could be enhanced. At four of these school districts, auditors noted that procedural enhancements could be made to sufficiently and appropriately evidence employee work time supporting salary and benefits costs. Three school districts made compensation payments that were not consistent with the board-approved salary schedules. Other control deficiencies noted included the lack of detailed supervisory review and approval of salary payments; untimely contributions to the Florida Retirement System; and the need for a payroll reconciliation process to ensure accurate reporting of payroll information to the Internal Revenue Service.
- **Other.** For three school districts, findings addressed noncompliance with severance pay provisions of Section 215.425, Florida Statutes. For example, at two of these school districts, employment agreements for superintendents included severance pay provisions that allowed for severance pay that exceeded 20 weeks of salary, contrary to the law. In addition, for two of these school districts, improvements were needed in school district policies and procedures related to accrued leave time and calculations of terminal leave payments to ensure consistency with Florida law.

Insurance. For four school districts, findings addressed the need to improve controls over the administration of self-insurance plans. For two of these school districts, the self-insurance plan funds had net position deficits of \$1.7 million and \$1.2 million, respectively, at June 30, 2013, resulting in significantly less resources for emergencies and unforeseen situations of the self-insurance plans. One school district needed improvements in controls over monitoring a third party administrator of the self-insurance plan, such as periodic reviews by the school district of insurance claims paid by the third party administrator. One other school district did not obtain initial approval from the Florida Department of Financial Services, Office of Insurance Regulation, to operate its employee health self-insurance program. In addition, one school district lacked procedures on health insurance premium payments, such as reconciliations of health insurance billings to payroll records, to ensure that board contributions toward health insurance premium payments were only for eligible participants and that contribution amounts were consistent with board-approved salary schedules.

Capital Construction and Related Expenditures. Findings addressed the need to improve controls over construction and capital outlay expenditures for 38 school districts, as summarized below:

- **Construction Planning.** For 36 school districts, procedural enhancements were needed related to construction planning, alternative construction methods and maintenance techniques, and accountability for facilities and maintenance departments' accountability. These school districts needed to establish long-range facilities planning committees comprised of various stakeholders to periodically meet and assist school district facilities personnel in identifying long-range construction needs; develop written policies and procedures requiring periodic evaluations of alternative facilities construction methods and techniques for performing significant maintenance-related jobs; or develop additional goals and objectives for the facilities planning and maintenance departments to identify efficiency or cost effectiveness outcomes for department personnel.
- **Construction Monitoring.** For five school districts, improvements were needed in controls over construction management entity (CME) and subcontractor contracts.
- **Acquiring Professional Services.** Two school districts had findings related to procurement of CME services. One school district lacked policies and procedures over awarding of CME contracts below \$2 million to prequalified CMEs. The other school district did not comply with Section 287.055, Florida Statutes, when procuring CME services.
- **Restricted Capital Outlay Resources.** Audit reports for ten school districts addressed control deficiencies over restricted capital outlay resources as summarized below:
 - For eight school districts, school district records did not evidence that the use of ad valorem tax levy proceeds or other capital outlay moneys were consistent with applicable statutory provisions. Contrary to Section 1011.71, Florida Statutes, expenditures of ad valorem tax levy proceeds ranging from \$9,181 to \$1.4 million were used for unallowable purposes, such as premiums for property and casualty insurance that exceeded statutory limit, non-enterprise resources software purchases, groundskeeping services or supplies, gasoline, library books, and certain unallowable salaries and benefits. For one of these school districts, we also questioned \$4.1 million of expenditures of sales surtax proceeds used for copier leases that appeared to be contrary to Section 212.055(6), Florida Statutes.
 - Four school districts needed to resolve certain Public Education Capital Outlay or other capital outlay resource questioned costs, ranging from \$30,777 to \$728,815, which were subject to reversion to the State pursuant to Section 216.301(2), Florida Statutes.

Adult General Education Classes. Chapter 2012-118, Laws of Florida, Specific Appropriation 106, provides that each school district shall report enrollment for adult general education programs identified in Section 1004.02, Florida Statutes, in accordance with the FDOE instructional hours reporting procedures. The audit reports for 22 school districts included findings that the school districts misreported enrollment data. Since future funding may be based, in part, on enrollment data reported to the FDOE, it is important that such data be reported correctly to the FDOE.

Virtual Instructional Program. Audit reports for 11 school districts addressed the administration and oversight of the school district virtual instruction programs (VIPs) and compliance with selected provisions in Section 1002.45, Florida Statutes, as summarized below:

- **Written Policies and Procedures.** Ten school districts needed enhancements in developing and maintaining comprehensive, written VIP policies and procedures.
- **Provider Background Screenings.** For eight school districts, procedures for performing required background screenings for VIP provider employees and contracted personnel were not adequate.
- **Written Parental Notification.** Eight school districts lacked timely notification to parents regarding student opportunities to participate in a VIP.
- **Computing resources and Instructional Materials.** Seven school districts needed to enhance procedures for notifying VIP students and their parents about the availability of computing resources and that qualified VIP students are provided computing resources.

- **Provider Contracts.** For six school districts, VIP provider contracts were deficient in that contracts did not include all provisions required by State law.
- **Student Compulsory Attendance.** For five school districts, procedures did not always require written documented verification that VIP students complied with compulsory attendance requirements.
- **VIP Options.** Four school districts could enhance their procedures to ensure that the required number of VIP options is offered.
- **Other.** Two school districts needed to enhance procedures to ensure that residual VIP funds are properly restricted for use as required by State law. Two school districts did not report certain contract and student cost information to the FDOE.

Rebates. Certain Federal and State resources are typically restricted by Federal or State law and rebates generated by expenditures of those funds may be subject to the same restrictions. Six school districts did not allocate e-Payable or purchasing card program rebates generated by restricted resources to appropriate school district funds. In these circumstances, there is an increased risk that rebates generated by restricted sources may be used for purposes inconsistent with the restrictions on these resources.

Workforce Development Funds. For five school districts, workforce development funds were sometimes used for purposes contrary to Chapter 2012-118, Laws of Florida, or school districts did not have a spending plan for the use of unspent funds.

Miscellaneous Findings. In addition to those findings described above, audit findings addressing various other matters, although not predominant, were included in the individual school district audit reports. These matters included, for example, deficiencies in monitoring of motor vehicle maintenance and fuel usages; the insufficiency of formal fraud policies; the need for improved controls over social security numbers to ensure compliance with Section 119.071(5)(a), Florida Statutes; noncompliance with educational facility safety standards; the need for enhancement over food service operations; deficiencies in monitoring of insurance for charter schools; and control deficiencies over school internal funds collections.

Federal Awards Findings

For 32 school districts, findings addressed major Federal program noncompliance and control deficiencies. Major Federal program material noncompliance and material internal control weaknesses were noted at ten school districts (Calhoun, Clay, Columbia, DeSoto, Duval, Gadsden, Manatee, Monroe, Putnam, Union). These material Federal findings addressed noncompliance with the Federal compliance requirements of Allowable Costs/Cost Principles; Matching, Level of Effort, and Earmarking; and Eligibility; and related to major programs including the Special Education; Title I; Improving Teacher Quality; Teacher Incentive Fund; and Promoting Student Achievement programs. Other Federal findings that were not considered material noncompliance addressed various Federal compliance requirements for the Child Nutrition Cluster; Special Education; Race-to-the-Top; Title I; Pell Grant; School Improvement Grants, and other programs. As previously discussed in the **American Recovery and Reimbursement Act and Other Federal Funding** section of this report, ARRA mandates special accountability and transparency requirements regarding Federal economic stimulus funds, which requires additional record keeping for school districts and expanded audit procedures for auditors.

OTHER MATTERS OF INTEREST

Repeated Findings From Prior Fiscal Years

Section 218.39(8), Florida Statutes, requires the Auditor General to notify the Legislative Auditing committee of district school boards that failed to take full corrective action in response to one or more recommendations included in the two preceding financial audit reports. Of the 504 findings included in the 2012-13 fiscal year audit reports reviewed, 114 (23 percent) were repeated from previous audit reports for at least two consecutive fiscal years. The percentage of repeated findings indicates that some school districts did not take action to timely correct prior year deficiencies or noncompliance.

Pursuant to Section 218.39, Florida Statutes, on September 2, 2014, we notified the Legislative Auditing Committee of 43 district school boards that failed to take full corrective action in response to one or more recommendations included in the two preceding audit reports.

School District Budget Transparency

Section 1011.035, Florida Statutes, requires each district school board to post on its Web site a plain language version of each proposed, tentative, and official budget describing each budget item in easily understandable terms. The statute includes a list of items recommended for inclusion on the Web sites, such as budget hearing information, contracts with teachers' unions and noninstructional staff, and contracts with vendors exceeding \$35,000. This statutory requirement enables taxpayers, parents, and education advocates to obtain school district budget and related information in a manner simply explained and easily understandable. Budgetary transparency leads to more responsible spending, more citizen involvement, and improved accountability.

Pursuant to Section 11.45(7)(i), Florida Statutes, on July 14, 2014, we notified the President of the Senate, the Speaker of the House of Representatives, and the Chief Financial Officer of the Florida Department of Financial Services that five school districts (Columbia, Franklin, Gilchrist, Hamilton, Jefferson) were reported for noncompliance with Section 1011.035(2), Florida Statutes.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of this project was to identify significant financial trends and findings based on our review of school district audit reports.

The scope of this project included a review of the audit reports for the 47 school districts audited by our office and the 20 school districts audited by other independent CPAs for the fiscal year ended June 30, 2013.

Our audit methodology included a review of applicable audit reports and a compilation of significant financial trends and findings. We conducted this review in accordance with applicable generally accepted government auditing standards. We believe that the procedures performed provide a reasonable basis for the summaries of significant financial trends and findings included in this report.

AUTHORITY

Pursuant to the provisions of Section 11.45(7)(f), Florida Statutes, I have directed that this report be prepared to present the summary of financial trends and significant findings identified in district school board audit reports for the fiscal year ended June 30, 2013.



David W. Martin, CPA
Auditor General



Fund Established: 03/09/2005

Patricia Boyd McLain Fund fbo Midway Magnet School Statement

October 1, 2014 – December 31, 2014

Mr. Reginald C. James • 35 Martin Luther King Jr. Blvd • Quincy, FL 32351

FUND ACTIVITY

	4th Quarter	Year-to-Date
Beginning Balance:	6,675.13	16,861.05
Contributions	0.00	0.00
Gain (Loss) on Sale of Contribution	0.00	0.00
Net Investment Earnings	-5.46	71.12
Administration Fees	-87.50	-350.00
Grant Distributions	0.00	-10,000.00
Other Expenses	0.00	0.00
Ending Balance:	<u>6,582.17</u>	<u>6,582.17</u>

ASSETS & LIABILITIES ACCOUNT DETAIL

ASSETS:	
Balance in Long-Term Investment Account	0.00
Balance in Short-Term Account	6,582.17
Balance in Checking Account	0.00
Balance in Wire Transfer Account (incoming contribution)	0.00
Total Assets:	<u>6,582.17</u>
LIABILITIES:	
Grants Payable	0.00
Accounts Payable	0.00
Total Liabilities:	<u>0.00</u>
Ending Balance:	<u>6,582.17</u>

2014 CONTRIBUTION DETAIL

Donor	Date	Amount
No Gifts		0.00

2014 GRANT DISTRIBUTION DETAIL

Grantee	Date	Amount
Gadsden County School Board	04/03/2014	10,000.00
*** Total Grants:		10,000.00

AVAILABLE FOR GRANT DISTRIBUTION DETAIL

Balance Available for Grant Distribution	6,582.17
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If you have any questions concerning this statement, please contact:

Joy Watkins, President
Email: jwatkins@cfnf.org
Phone: 222.2899 x104