

AGENDA

SCHOOL BOARD WORKSHOP

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

January 27, 2015

4:30 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call To Order
2. Financial Data Report **SEE PAGE #3**
3. Discussion Items
 - a. List of contractors and notifications to Board regarding vendors with total payments greater than \$15, and other payment issues. **SEE PAGE #19**
 - b. Miscellaneous finance department items:
 1. Notification to Board of claim settlement and anticipated claim deductible. **SEE PAGE #20**
 2. UCAC Unemployment Compensation Cost Control Annual Report. **SEE PAGE #23**
 3. Approval of the FNW grant award. Will provide \$207,391.58 in much needed food service equipment. Many thanks to our Board Chair for her instrumental efforts in researching this grant possibility and helping to make it a reality for the District. **SEE PAGE #30**
 4. Discussion of an agenda item regarding Cash Management. **SEE PAGE #39**
 5. Updates concerning charter schools – Title I implementation; getting bus riders. **SEE PAGE #51**
 6. Forecast for 2015-16 and projected funding trend upward. **SEE PAGE #52**
 7. Presentation and discussion of Crossroad Academy Charter School Financial Report. (Excerpt attached full report available for review in the Business office). **SEE PAGE #60**

8. Presentation and discussion of Internet Accounts Audit Report. (Excerpt attached full report available for review in the Business office)
SEE PAGE #69
 9. Discussion of an agenda item – Engagement letter from Ashmore and Ashmore (no price increase still charging a fixed rate for the contracted services; provides excellent service and enhances internal controls; synergy developed from the familiarity with school systems, with continuing their contract; entity is a bargain when compare their hourly rate to rates of other similar contractors on state contracts (cheaper than state contracted rate offered.) **SEE PAGE #76**
 10. Updated status on student learning workstations – these are being processed and implemented moving the District forward. **SEE PAGE #80**
- c. Facilities update from Wayne Shepard.
 - d. Collegiate High School **SEE PAGE #81**
4. School Board Requests and Concerns
 5. Adjournment

		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	6,091.17	7,578,375.45	9,397,413.31
	1113	CASH - CENTENNIAL BANK	1,048,994.68	.00	1,812,946.69
	1114	PAYROLL CLEARING ACCT	.00	846,472.70	848,401.41
	1115	ACCTS PAYABLE CLEARING ACCT	.00	543,467.57	543,467.57
	1116	PETTY CASH	50.00	.00	50.00
	1117	WORKER'S COMPENSATION	144,642.54	.00	6,602.13
	1119	CASH EQUIVALENT AT SBA	3,231,656.19	2,000,000.00	555.84
	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	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00
	1142	DUE FROM INTERNAL FUND	14,347.10	.00	.00
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1144	DUE FROM FOOD SERVICE FUND	.00	.00	.00
	1145	DUE FROM 420 FUND	5,136.01	126,158.82	68,438.22
	1146	DUE FROM 431 FUNDS	.00	.00	.00
	1147	OTHER FUNDS FOR A/C PAYABLE	.00	.00	.00
	1148	LOAN TO SET UP BENEFITS ACCT	.00	.00	.00
	1149	DUE FROM 432 FUNDS	.00	.00	.00
	1150	INVENTORY	.00	.00	.00
	1154	INSTRUCTIONAL MATERIALS	.00	.00	.00
	1155	CUSTODIAL SUPPLIES	15,527.43	.00	.00
	1156	EQUIPMENT	.00	.00	.00
	1158	TRANSPORTATION	140,965.55	.00	.00
	1159	MAINTENANCE	55,013.95	.00	.00
	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	.00	192.67	.00
	1169	Other Securities-Investments	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	4,650.50	.00	.00
	1224	DUE FROM STATE	.00	.00	.00
	1225	U.S. GOVERNMENT-R O T C	.00	.00	.00
	1227	DUE FROM INTERNAL REVENUE SER	.00	.00	.00
	1228	P THOMAS RETIR LIFE IN/OUT	.00	.00	.00
	1229	OTHER	.00	.00	.00
	1231	INSURANCE, ETC.	.00	.00	.00
	1510	ESTIMATED REVENUE	.00	.00	.00
	1520	ENCUMBRANCES	2,853,729.51	102,304.63	97,403.47
	1530	EXPENDITURES	19,055,970.32	1,743,780.48	64,011.33
	*	TOTAL ASSETS AND OTHER DEBITS	26,303,747.69	12,940,752.32	11,026,293.28
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2100	CLEARING	200.00	2,000,555.84	2,000,555.84
					28,218,206.73

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- 01/14/15
 TIME- 16:27
 MONTH- JANUARY

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	BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
2114 BOARD BENEFITS-OTHER	.00	84,685.19	295,237.02	210,551.83
2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
2121 OTHER	.00	.00	.00	.00
2122 DEDUCT/CONTRIB FOR EMP ON LEAV	1,222.17	.00	533.35	1,755.52
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	1,193,300.20	1,193,300.20	.00
2171 DEDUCTIONS	.00	.00	.00	.00
2172 CURRENTLY AVAILABLE	.00	.00	.00	.00
2173 OTHER PAYROLL DEDUCTIONS	69.24	209,501.84	345,098.80	135,666.20
2179 BENEFIT ACCOUNT HOLDING RE1109	.00	.00	.00	.00
2220 DEPOSITS PAYABLE	876.38	.00	876.38	1,752.76
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	.00	.00	.00	.00
2520 REVENUE	21,742,001.63	5,881,219.41	7,443,218.77	23,304,000.99
2710 RESTRICTED FOR STATE CARRYOVER	.00	.00	.00	.00
2720 RESERVED FOR ENCUMBRANCES	2,853,729.51	97,403.47	102,304.63	2,858,630.67
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	652,132.81	.00	.00	652,132.81
2891 ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
* TOTAL LIABILITIES	26,303,747.69	9,466,665.95	11,381,124.99	28,218,206.73

RPRT- F2B40
 DIST- 20
 FUND- 210

GADSDEN COUNTY SCHOOLS
 S.B.E. BOND FUND

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

PROCESSED- 01/14/15
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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 GADSDEN COUNTY SCHOOLS
 FUND- 293 SUNTRUST LOAN FOR HMS

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	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
 BALANCE SHEET
 REQ-02 SEQ-N/A TOT-N/A SRC-D

PROCESSED- 01/14/15
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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	99,034.08	.00	.00	99,034.08
	1530	EXPENDITURES	608,226.57	.00	.00	608,226.57
	*	TOTAL ASSETS AND OTHER DEBITS	707,260.65	.00	.00	707,260.65
LIABILITIES	2510	APPROPRIATIONS	608,226.57	.00	.00	608,226.57
	2520	REVENUE	.00	.00	.00	.00
	2720	RESERVED FOR ENCUMBRANCES	99,034.08	.00	.00	99,034.08
	2726	CAPITAL PROJ RESTRICTED FD BAL	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	707,260.65	.00	.00	707,260.65

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

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	39,199.94	23,593.06	10,480.00	52,313.00
	1115 ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	253,807.00	.00	.00	253,807.00
	1520 ENCUMBRANCES	55,623.00	4,825.00	.00	60,448.00
	1530 EXPENDITURES	75,292.06	10,480.00	.00	85,772.06
	* TOTAL ASSETS AND OTHER DEBITS	423,922.00	38,898.06	10,480.00	452,340.06
LIABILITIES	2161 DUE TO GENERAL FUND	.00	.00	.00	.00
	2510 APPROPRIATIONS	253,807.00	.00	.00	253,807.00
	2520 REVENUE	114,492.00	.00	23,593.06	138,085.06
	2720 RESERVED FOR ENCUMBRANCES	55,623.00	.00	4,825.00	60,448.00
	* TOTAL LIABILITIES	423,922.00	.00	28,418.06	452,340.06

RPRT- F2B40
 DIST- 20
 FUND- 360

GADSDEN COUNTY SCHOOLS
 CO & DS FUND # 360

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	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
 BALANCE SHEET
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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1108	SUNTRUST BANK LOAN HMS	5,020.64	.00	5,020.64
	1112	CASH-CAPITAL CITY	2,007,285.13	1,673,591.48	2,307,844.02
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	.00	.00	.00
	1520	ENCUMBRANCES	415,024.30	22,514.42	437,538.72
	1530	EXPENDITURES	871,424.05	.00	871,424.05
	*	TOTAL ASSETS AND OTHER DEBITS	3,298,754.12	1,696,105.90	3,621,827.43
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	.00	.00	.00
	2520	REVENUE	1,373,035.38	1,373,032.59	1,673,594.27
	2720	RESERVED FOR ENCUMBRANCES	415,024.30	.00	437,538.72
	2769	UNDESIGNATED FUND BALANCE	1,510,694.44	.00	1,510,694.44
	*	TOTAL LIABILITIES	3,298,754.12	1,373,032.59	3,621,827.43

RPRT- F2B40
 DIST- 20 GADSDEN COUNTY SCHOOLS
 FUND- 391 CAPITAL OUTLAY OTHER

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
	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
 FUND- 393

GADSDEN COUNTY SCHOOLS
 HAVANA MIDDLE CONSTRUCT SUNTRS

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
	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

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	322,374.31	53,037.69	61,466.37	313,945.63
	1114	PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	90,696.61	90,696.61	.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	1,076,762.98	33,030.18	62,559.31	1,047,233.85
	1530	EXPENDITURES	1,918,907.49	61,466.36	29,230.24	1,951,143.61
	*	TOTAL ASSETS AND OTHER DEBITS	7,523,460.42	238,230.84	243,952.53	7,517,738.73
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	1,989,424.32	.00	23,807.44	2,013,231.76
	2720	RESERVED FOR ENCUMBRANCES	1,076,762.98	63,314.00	33,784.87	1,047,233.85
	2769	UNDESIGNATED FUND BALANCE	300,152.09	.00	.00	300,152.09
	2891	ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	7,523,460.42	63,314.00	57,592.31	7,517,738.73

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	871.10	194,597.04	194,597.04	871.10
	1113	CASH - CENTENNIAL BANK	.00	.00	.00	.00
	1114	PAYROLL CLEARING ACCT	.00	71,615.25	71,615.25	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	54,256.54	54,256.54	.00
	1117	WORKER'S COMPENSATION	.00	516.08	516.08	.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	9,574,329.80	.00	.00	9,574,329.80
	1520	ENCUMBRANCES	842,368.68	551,024.02	243,715.05	1,149,677.65
	1530	EXPENDITURES	2,898,951.54	154,602.46	229.05	3,053,324.95
	*	TOTAL ASSETS AND OTHER DEBITS	13,316,521.12	1,026,611.39	564,929.01	13,778,203.50
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2100	CLEARING	.00	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	7,206.12	24,528.91	17,322.79
	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2122	DEDUCT/CONTRIB FOR EMP ON LEAV	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	4,531.87	68,438.22	126,158.82	62,252.47
	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	101,182.74	101,182.74	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	18,446.64	29,567.49	11,120.85
	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	9,574,329.80	.00	.00	9,574,329.80
	2520	REVENUE	2,890,861.75	.00	68,209.17	2,959,070.92
	2720	RESERVED FOR ENCUMBRANCES	842,368.68	243,715.05	551,024.02	1,149,677.65
	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	13,316,521.12	438,988.77	900,671.15	13,778,203.50

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	.00	192.67	192.67	.00
	1114 PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115 ACCTS PAYABLE CLEARING ACCT	.00	192.67	192.67	.00
	1117 WORKER'S COMPENSATION	.00	.00	.00	.00
	1130 ACCOUNTS RECEIVABLE	.00	.00	.00	.00
	1165 DUE FROM 434 FUND	.00	.00	.00	.00
	1220 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	334,368.09	.00	.00	334,368.09
	1520 ENCUMBRANCES	10,105.10	.00	.00	10,105.10
	1530 EXPENDITURES	129,667.09	192.67	.00	129,859.76
	* TOTAL ASSETS AND OTHER DEBITS	474,140.28	578.01	385.34	474,332.95
LIABILITIES	2114 BOARD BENEFITS-OTHER	.00	.00	.00	.00
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	.00	.00	192.67	192.67
	2170 PAYROLL DED & WITHHOLDINGS	.00	.00	.00	.00
	2173 OTHER PAYROLL DEDUCTIONS	.00	.00	.00	.00
	2412 DEFERRED REV-CASH ADVANCE	.00	.00	.00	.00
	2510 APPROPRIATIONS	334,368.09	.00	.00	334,368.09
	2520 REVENUE	129,667.09	.00	.00	129,667.09
	2720 RESERVED FOR ENCUMBRANCES	10,105.10	.00	.00	10,105.10
	2769 UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	474,140.28	.00	192.67	474,332.95

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

PROCESSED- 01/14/15
 TIME- 16:27
 MONTH- JANUARY

PAGE- 15
 FY- 15
 PRD- 07

			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	10,497.46	3,483.93	.00	13,981.39
	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	10,497.46	3,483.93	.00	13,981.39
LIABILITIES	2110	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2179	BENEFIT ACCOUNT HOLDING RE1109	10,497.46	.00	3,483.93	13,981.39
	*	TOTAL LIABILITIES	10,497.46	.00	3,483.93	13,981.39

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

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

PROCESSED- 01/14/15 PAGE- 16
 TIME- 16:27 FY- 15
 MONTH- JANUARY PRD- 07

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
REQUEST TOT *	TOTAL ASSETS AND OTHER DEBITS	55,122,856.36	15,944,660.45	13,219,072.75	57,848,444.06
*	TOTAL LIABILITIES	55,122,856.36	11,342,001.31	14,067,589.01	57,848,444.06

Gadsden County School District
Contracted Services and Board Notification of Vendor Payments Near or over \$15,000
January 27 2015 Board Meeting

Contractors

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

Board Notification

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
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None



December 11, 2014

KIM FERREE
GADSDEN COUNTY SCHOOL BOARD
35 MARTIN LUTHER KING JR BLVD
QUINCY, FL 32351

Administration

Trust Services

Financial Services/
Underwriting

Post Office Box 530065
Orlando, FL 32853-0065

Health Claims

Post Office Box 538140
Orlando, FL 32853-8140

Workers' Compensation Claims

Property & Liability Claims

Post Office Box 538135
Orlando, FL 32853-8135

1 (800) 445-6248
(407) 425-9142
Fax: (407) 425-9378

www.flcities.com

RE: OUR FILE NUMBER: GC2012073307
DATE OF LOSS: 10/3/2012
CLAIMANT: ████████████████████
MEMBER NUMBER: 0857

Dear Member:

We recently converted to a quarterly billing system for claim payments made under the deductible program.

As you are aware, your agreement with the Florida Municipal Insurance Trust has a per claim deductible of \$25,000.00 . We have now concluded settlement of the above captioned claim and made a final payment.

Enclosed are supporting documents. Please retain these documents for your records.

You will be billed for reimbursement under separate cover for the amount paid. We request your reimbursement be paid at the quarterly billing cycle.

If you have any questions, please feel free to contact me.

Sincerely,

805 DAVID STOREY
Claims Adjuster

Enclosure: dismissal

Florida Municipal Insurance Trust

**IN THE CIRCUIT COURT OF THE SECOND JUDICIAL CIRCUIT,
IN AND FOR GADSDEN COUNTY, FLORIDA**

**CATHERINE WASHINGTON, individually
and as natural guardian of a minor, T.Y.,**

Plaintiff,

v.

CASE NO. 2013-1125-CAA

**GADSDEN COUNTY SCHOOL BOARD,
and KIMBERLY PRICE, individually,**

Defendants.

**PLAINTIFF'S NOTICE OF VOLUNTARY
DISMISSAL WITH PREJUDICE**

Plaintiff, **CATHERINE WASHINGTON**, hereby files this Notice of Voluntary Dismissal With Prejudice. Each side shall bear their own attorney's fees and costs.

Respectfully submitted,

/s/ Marie Mattox

Marie A. Mattox [FBN 0739685]

MARIE A. MATTOX, P.A.

310 East Bradford Road

Tallahassee, Florida 32303

Primary Email: marie@mattoxlaw.com

Secondary Email: michelle@mattoxlaw.com

(850) 383-4800 (telephone)

(850) 383-4801 (facsimile)

ATTORNEY FOR PLAINTIFF

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via email on 5th of December, 2014 to:

Gwendolyn P. Adkins
Zackery A. Scharlepp
1319 Thomaswood Drive (Zip 32308)
P. O. Drawer 14447
Tallahassee, Florida 32317-4447
gadkins@coppinsmonroe.com
zscharlepp@coppinsmonroe.com
jclark@coppinsmonroe.com
bmilner@coppinsmonroe.com

/s/ Marie Mattox
Marie A. Mattox



Kimberly Ferree <ferreek@gcpsmail.com>

Fwd: UCAC's Unemployment Compensation Cost Control Annual Report

1 message

Amy Howell <howella@gcpsmail.com>
To: Kimberly Ferree <ferreek@gcpsmail.com>

Fri, Dec 12, 2014 at 11:10 AM

FYI....

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

From: **Alan Rendall** <arendall@ucac.com>
Date: Fri, Dec 12, 2014 at 11:02 AM
Subject: UCAC's Unemployment Compensation Cost Control Annual Report
To: howella@gcpsmail.com



December 12, 2014

Reginald James
Superintendent Of Schools
Gadsden County School System
35 Martin Luther King Jr. Blvd
Quincy, FL 32351
howella@gcpsmail.com

Dear Mr. James:

I am pleased to report "GOOD NEWS!" Your periodic report of UCAC's administration of claims and audit of benefit charges relative to your employer unemployment tax rate(s) has been prepared for your exclusive personal viewing in a secured internet environment at <http://www.ucac.com/Report/420413235100.PDF>. As a reminder the link will only be active for 14 days.

As a quick recap:

- **\$51,935** in potential unemployment liability was avoided from being assigned against your account, and;

- **\$17,135** in state agency overcharges were uncovered and protested through UCAC's continuous auditing of all assigned claims and charges. As of the date of this report, **\$5,882** has already been credited back to your account. ***That amount alone paid the cost of UCAC's service for over 1.8 years!***

If you have any questions regarding the report, please feel free to contact me directly.

UCAC remains committed to ensuring that your company only pays what is legally required to pay in unemployment and nothing more. Either party may terminate our agreement of service with ninety (90) days prior written notice to the other party. We appreciate your business and look forward to another "results oriented" year.

With Best Regards,

Alan

Alan Rendall

Executive Vice President

arendall@ucac.com

(561) 689-8222

Fax (561) 689-5692

—

Amy Howell

Personnel Specialist

Insurance/ Payroll Benefits

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

(850) 627-9651 x 1227

Fax (850) 627-5357



Executive Summary Report

Prepared Especially For

GADSDEN COUNTY SCHOOL BOARD

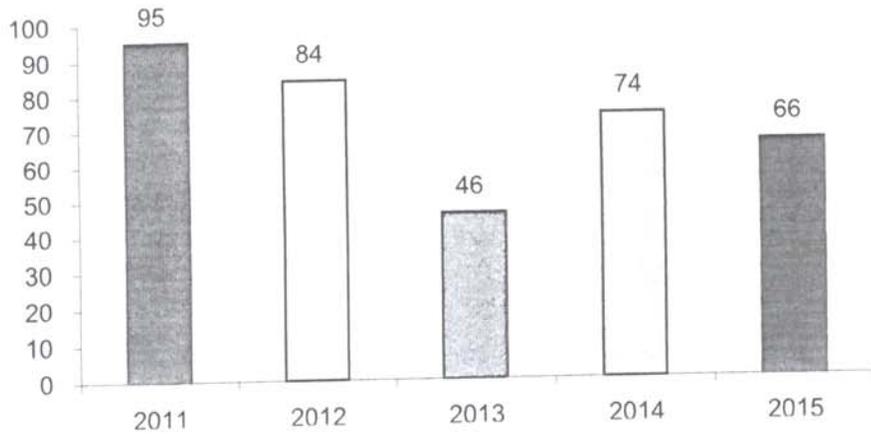
January, 2015

UCAC, INC. ~ 5737 Corporate Way ~ West Palm Beach, Florida 33407-2097 ~ (561) 689-8222

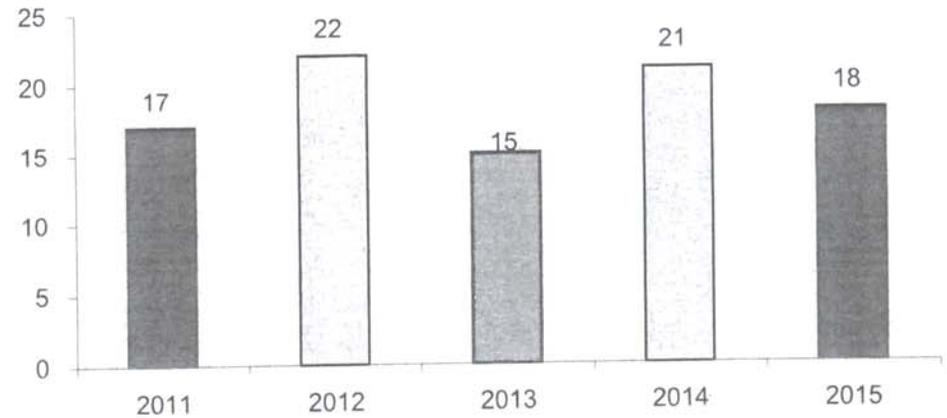
HISTORICAL OVERVIEW

GADSDEN COUNTY SCHOOL SYSTEM

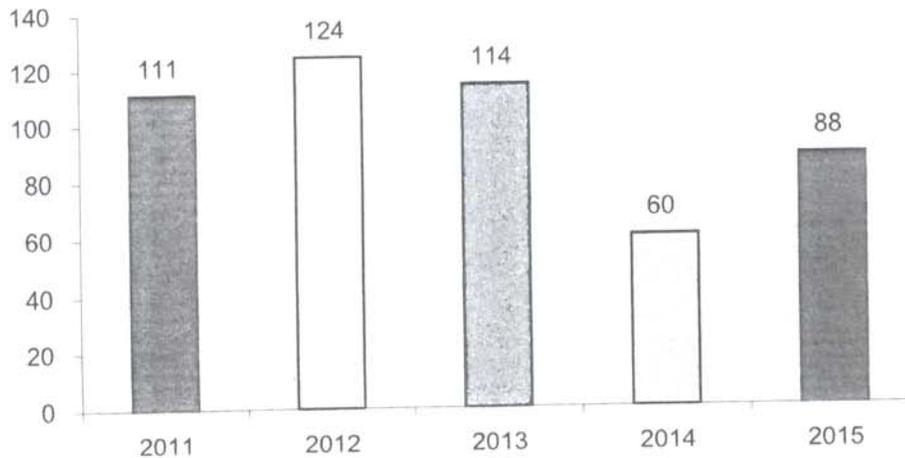
**FIRST-FILED CLAIMS
 TOTAL 365**



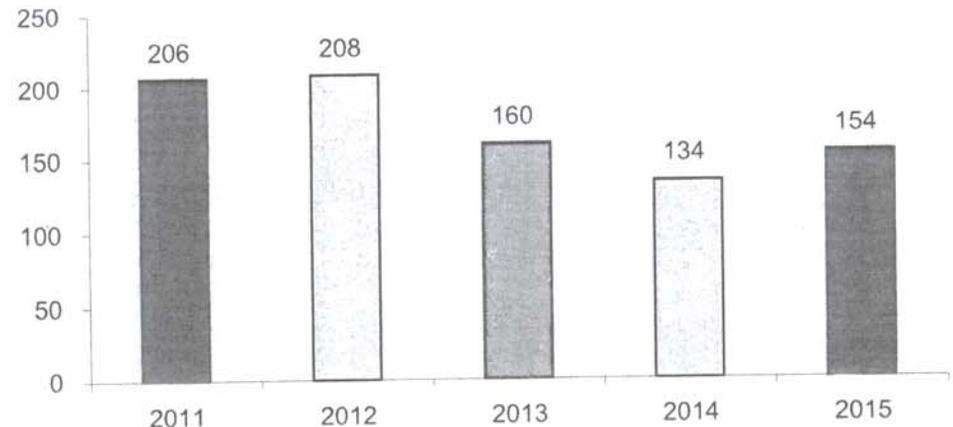
**FIRST-FILED CLAIMS DEFERRED
 TOTAL 93**



CONTINUING CLAIMS UNDER AUDIT



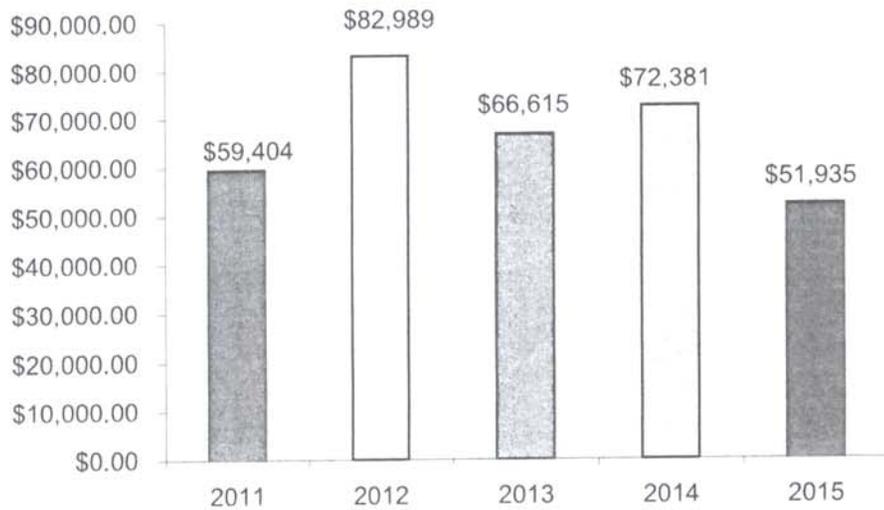
**TOTAL CLAIMS UNDER AUDIT
 (FIRST-FILED CLAIMS + CONTINUING CLAIMS)**



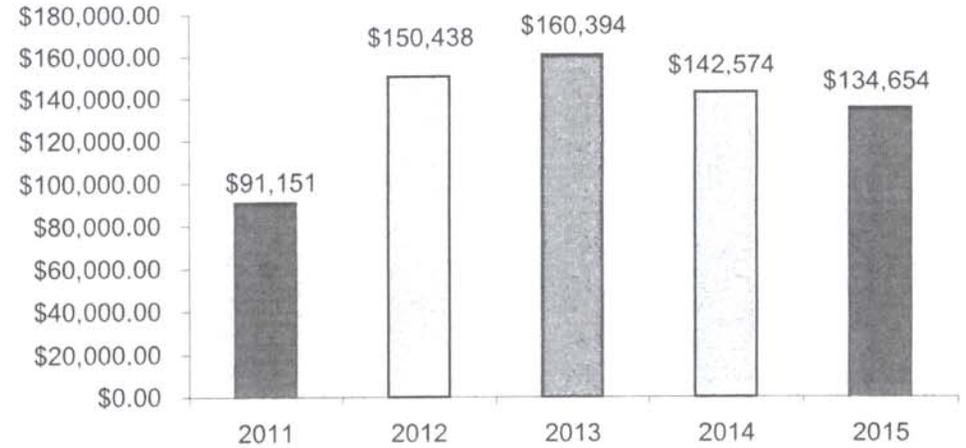
HISTORICAL OVERVIEW

GADSDEN COUNTY SCHOOL SYSTEM

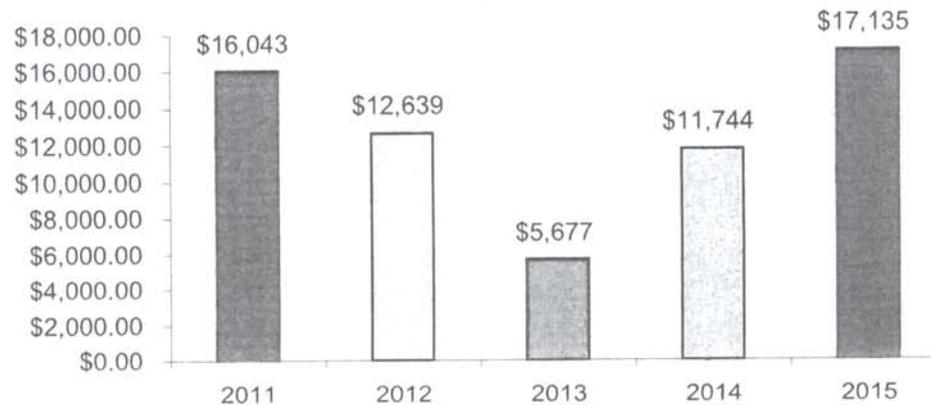
FIRST-FILED CLAIM VALUE DEFERRED TOTAL \$333,323



TOTAL CLAIM VALUE DEFERRED (FIRST-FILED CLAIMS + CONTINUING CLAIMS)



STATE AGENCY ERRORS CORRECTED TOTAL \$63,238



HISTORICAL SUMMATION

GADSDEN COUNTY SCHOOL SYSTEM

	2011	2012	2013	2014	2015	TOTAL
TOTAL CLAIMS UNDER AUDIT	206	208	160	134	154	N / A
FIRST FILED CLAIMS	95	84	46	74	66	365
CONTINUING CLAIMS	111	124	114	60	88	N / A
TOTAL CLAIM VALUE DEFERRED	\$91,151.10	\$150,437.68	\$160,393.62	\$142,574.40	\$134,653.52	N / A
FIRST FILED CLAIM VALUE DEFERRED	\$59,403.65	\$82,988.70	\$66,614.95	\$72,380.66	\$51,934.59	\$333,322.55
FIRST-FILED CLAIMS DEFERRED	17	22	15	21	18	93
STATE AGENCY ERRORS CORRECTED	\$16,043.45	\$12,638.56	\$5,676.87	\$11,743.95	\$17,135.11	\$63,237.94
HEARINGS COACHED	6	3		2	1	12



ANNUAL REPORT





Kimberly Ferree <ferreek@gcpsmail.com>

Gadsden County FNW grant award

1 message

Kimberly Ferree <ferreek@gcpsmail.com>

Mon, Jan 5, 2015 at 9:43 AM

To: FNWgrants@freshfromflorida.com

Cc: Paula Milton <miltonp@gcpsmail.com>, Melanie Davis <davismel@gcpsmail.com>

Attached is our signed award acceptance receipt. Thanks so much to your agency for approving our application and awarding us this grant.

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

 **signature page.pdf**
10K



Kimberly Ferree <ferreek@gcpsmail.com>

2014 NSLP Equipment Assistance Grant - details and instructions attached

2 messages

FNWgrants <FNWgrants@freshfromflorida.com>

Wed, Dec 24, 2014 at 9:25 AM

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

Please see the attachment for details and instructions regarding your recent equipment grant award.

A few notes about the documents in this packet:

Page 1: Review the table for accuracy of school name, equipment requested, and dollar amount

Page 3: Sign the award acceptance receipt and email a copy to FNWgrants@FreshFromFlorida.com

Page 4: Review the scope and deliverables that will be associated with your agreement with FDACS

Page 5: Upon installation of equipment, complete a Request for Reimbursement and email to FNWgrants@FreshFromFlorida.com with copies of vendor invoices (hardcopies may be mailed to: FNW Grants, 600 S. Calhoun St, Suite 120 (H2), Tallahassee, FL 32399)

Page 6: Submit a quarterly progress report within 15 days of March 31, June 30, September 30 and December 31 during the grant period

When we receive your signed acceptance letter, we will initiate a purchase order in the amount of the grant award to provide reimbursement for actual expenses incurred by the SFA. If you have any questions or concerns, please don't hesitate to contact us.

We look forward to working with you on the equipment implementation.

Thanks,

FNW Grants

Program Operations

Division of Food, Nutrition and Wellness

Florida Department of Agriculture and Consumer Services

(850) 617-7454

(850) 617-7402 Fax

FNWgrants@FreshFromFlorida.com

The Holland Building

600 South Calhoun Street, Suite 120

Tallahassee, Florida 32399

www.FreshFromFlorida.com

Please note that Florida has a broad public records law (Chapter 119, Florida Statutes). Most written communications to or from state employees are public records obtainable by the public upon request. Emails sent to me at this email address may be considered public and will only be withheld from disclosure if deemed confidential pursuant to the laws of the State of Florida.

 **Gadsden award.pdf**
620K

Kimberly Ferree <ferreek@gcpsmail.com>

Wed, Dec 31, 2014 at 7:58 PM

To: Melanie Davis <davismel@gcpsmail.com>, Paula Milton <miltonp@gcpsmail.com>, Melanie King <kingm@gcpsmail.com>, Shirley Alday <aldays@gcpsmail.com>

Looks like they have approved the grant. Melanie Davis and Paula, please finalize the steps noted in this email and give to me to sign for delivery back to the, I have cc in Melanie King to alert her that she will be processing quarterly reports when they are due since she performs post award accounting functions at the district and Shirley so she can process the equipment purchases. Let me know if any of you have questions. Thanks and great job team!

[Quoted text hidden]

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

 **Gadsden award.pdf**
620K



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER ADAM H. PUTNAM

December 19, 2014

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

Dear Awardee:

Congratulations! We are pleased to advise you that the Florida Department of Agriculture and Consumer Services (FDACS) has selected your School Food Authority (SFA) to receive 2014 National School Lunch Program (NSLP) Equipment Assistance Grant funds in the amount of **\$207,391.58**. These funds will assist NSLP sponsors in purchasing equipment needed to meet the new nutritional standards for schools as required by the Healthy Hunger-Free Kids Act of 2010.

Our grant committee has determined that your application meets our standard of serving healthier meals with emphasis on more fruits and vegetables in school meals, improvement of food safety and expanded access. The following sites have been selected to receive funding:

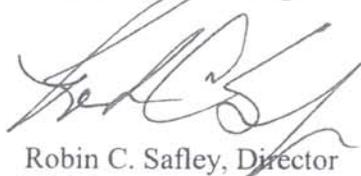
<u>Site Name</u>	<u>Requested Equipment</u>	<u>Amount</u>
Havana Middle	Hot Food Table, Reach-in Cooler, Reach-in Freezer, Holding Cabinet	\$ 12,764.94
James A. Shanks Middle	Tilting Skillet, Milk Cooler	\$ 18,317.66
George W. Munroe Elementary	Milk Cooler, Holding Cabinet, Walk-in Cooler, Walk-in Freezer	\$ 22,759.91
Gretna Elementary	Reach-in Cooler, Reach-in Freezer, Range	\$ 8,588.94
St. John Elementary	Combi Oven, Holding Cabinet, Range	\$ 26,400.50
Stewart Street Elementary	Combi Oven, Holding Cabinet, Reach-in Cooler, Reach-in Freezer, Walk-in Cooler, Walk-in Freezer	\$ 46,027.44
Chattahoochee Elementary	Tilting Kettle, Combi Oven, Tilting Skillet	\$ 55,806.25
Greensboro Elementary	Hot Food Table, Reach-in Cooler, Electric Can Opener	\$ 9,499.94
Carter Parramore Academy	Holding Cabinet	\$ 2,357.00
East Gadsden High	Hot Food Table	\$ 4,869.00

Please sign the accompanying letter certifying the acknowledgement of this award and email a signed copy to FNWgrants@FreshFromFlorida.com. The Division of Food, Nutrition and Wellness (FNW) will be administering the grant awards, and will provide further details regarding procurement, reimbursement and reporting upon receipt of this letter.

If you have any questions, please do not hesitate to contact us by email or phone at (850) 617-7454.

Sincerely,

Adam H. Putnam
Commissioner of Agriculture

A handwritten signature in black ink, appearing to read "Robin C. Safley", written over a horizontal line.

Robin C. Safley, Director
Division of Food, Nutrition and Wellness

AHP/RS/fb

I certify that **Gadsden County School Board** accepts this award in the amount of **\$207,391.58** for the 2014 NSLP Equipment Assistance Grant.

Paula Milton
Signature of Food Service Director

1-5-15
Date

**FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
DIVISION OF FOOD, NUTRITION AND WELLNESS**

2014 NSLP EQUIPMENT ASSISTANCE GRANT

Scope

Reimburse the School Financial Authority (SFA), to the extent of funds available, in connection with the cost of obtaining large equipment (valued at \$1,000 or more) to establish, expand and maintain school food service programs operating under the Child Nutrition and the National School Lunch Program.

Deliverables

1. Conduct a non-profit food service under the National School Lunch Program.
2. Submit claim for reimbursement in accordance with instructions.
3. Submit grant activity progress reports within fifteen (15) days of the following calendar quarter-end dates: March 31, June 30, September 30 and December 31.
4. Use equipment, obtained with the equipment assistance grant, principally in connection with the National School Lunch Program.
5. Maintain full and accurate financial records, maintenance and inventory records, and keep such records for a period of seven years after the end of the fiscal year to which they pertain.
6. Make available to the State Agency for examination and audit at any reasonable time and place, all accounts and records pertaining to operations under this Agreement.

Florida Department of Agriculture and Consumer Services
 Division of Food, Nutrition and Wellness
 2014 NSLP Equipment Assistance Grant – Request for Reimbursement

SFA Name _____ Remittance Address _____
 NSLP Agreement # _____
 FDACS PO # S-4200- _____

Site/School	Item	Cost	Date Operational	Invoice Number (Attach Invoices)	Serial Number (If Applicable)	Model Number
ATTACH ADDITIONAL SHEET(S) IF NEEDED						
	Delivery and/or installation					
	Total					

I hereby certify that the item(s) above have been obtained and installed at the prices noted and are in operation.

Food Service Director Signature _____ Date _____
Judith Branham
 617-7454

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: January 27, 2015

TITLE OF AGENDA ITEMS: Cash Management

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To review proposed Cash Management policy 2015 CM 0001 and approve implementation; approve the grandfathered list of cash change funds and their assigned custodian.

FUND SOURCE: Not applicable – operational / procedural item

AMOUNT: n/a

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.

2015 CM 0001 - CASH MANAGEMENT

Responsible Division: Office of Business and Finance
Approving Official: Kimberly Ferree
Effective Date: January 28, 2015
Last Revision Date: 1/28/15

OBJECTIVE

This procedure provides guidance to help ensure the accountability and safeguarding of School District cash and cash equivalents. This policy has been established to provide a framework for guidance and coordination in this area and for establishing minimum control standards relative to cash handling

Various District department directors (such as transportation, maintenance, and food service) as well as school principals and their fiscal staff that collect School District funds remain primarily responsible for ensuring that adequate control procedures have been placed into operation and maintained to secure collections and change funds are properly handled, deposited, and recorded.

DEFINITIONS

Cash –cash is defined to include coin, currency, checks, money orders, and electronic funds transfers (ACH and Wires).

Cash Collection Point – A cash collection point is defined as a school, various district departments such as food service, transportation, etc., events, clubs or other school organizations which collect cash throughout the fiscal year.

Internal Controls – Internal controls generally comprise all the coordinate methods and measures adopted within a business to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies. For purposes of this policy the emphasis on controls will generally be related to the methods and practices necessary to ensure the safeguarding of School District's cash collections and change funds.

The establishment of internal controls for cash collections is necessary to prevent mishandling of funds and to safeguard against loss. Strong internal controls are also designed to protect employees by defining responsibilities in the cash handling process.

CASH COLLECTION POINT

Only schools and district departments that can demonstrate the ability to establish appropriate control procedures and comply with prescribed cash handling guidelines will be approved as Cash Collection Points. All cash collection points should apply for authority to collect cash on an annual basis by July 1 of each fiscal year.

Schools will directly deposit cash collections belonging to the school in a timely manner in the school's internal fund bank account and record the cash receipt in the internal funds account.

Any non-school collections or collections sent to district departments, such as cash collections sent to the transportation office for reimbursement of field trips, will be delivered to the Office of Business and Finance by the close of the business day that the cash was collected for timely depositing and recording in the District accounting records.

School internal accounts and district departments functioning as a Cash Collection Point should receive required authorization by the Office of Business and Finance or will incur the risk of losing budgetary spending authority for the funds collected, in addition to the possibility of incurring other appropriate disciplinary action. Any significant changes within a Cash Collection Point relating to personnel duties or procedures should be brought to the attention of the Office of Business and Finance.

The Office of Business and Finance may request that employees of the areas attend periodic training. School collections will be recorded in the school's internal accounts record and will be audited by an independent external auditor on a yearly basis. District collections will be recorded and deposited in the district's accounting records for which monthly bank statements will be reconciled on a monthly basis. District cash accounts are audited by the State Auditor's office annually. Failure to follow appropriate procedures may result in audit criticism and the loss of authority to serve as an authorized Cash Collection Point.

GENERAL INTERNAL CONTROL REQUIREMENTS

It is recognized that no one control model effectively or efficiently fits the needs of all cash collection areas. However, there are certain standard control procedures that are expected to be in place, unless there is a demonstrated and justifiable reason for not doing so. In such cases, there would be an expectation that alternative or compensating control procedures be put in place. The standard control procedures generally expected to be established at each Cash Collection Point are as follows:

A. For collections received in person, proper receipting devices should be used (pre-numbered receipt forms, cash register receipts, etc.).

1. Funds should be receipted at the initial point of collection and all customers should be provided a receipt.
2. Food Service cash registers should have appropriate control features and the operator should not have the ability to reset totals.
3. Unused pre-numbered receipt forms should be adequately secured and accounted for. The individual receipting the cash and issuing the individual receipt forms should sign the receipt which should be shown as doing do on the carbon copy in the receipt book. Cash registers should log on the cashier and should be totaled out for the cashier when they close requiring the food service manager at the school to verify the cash total and deposit.

4. Voided receipts or transactions should generally be approved by supervisory personnel. All copies of the voided receipt form should be retained.

B. Collections received through the mail should be receipted or logged in the receipt book by the date received and restrictively endorsed at the earliest point in the collection process. These receipts books/logs should subsequently be compared with the deposit and collections recorded by a staff member not making the deposit.

C. Cash handling duties should be assigned so that collections, deposit preparation, and reconciliations are assigned to different employees. In general, employees who handle cash should not be assigned duties for creating invoices or updating accounts receivable records or general ledger records unless mitigating controls are in place and another employee reviews the supporting documentation and approves invoice for the accounts receivable or general ledger recording.

D. Different employees should not work simultaneously out of the same cash drawer and whenever funds are transferred among employees responsibility should be fixed through some receipting mechanism.

E. Deposits should generally be made daily. Exceptions may be made when collections of currency and coins are under \$100 or checks and money orders total less than \$500. However, no collections should be held more than five business days before being deposited.

F. Cash collections and change funds should be adequately secured at all times. Cash drawers should be locked when a cashier must be away from his or her workstation. If applicable, safe combinations should be changed whenever staffing changes occur among those that know the combination. Keys to the safe should be maintained by an employee not collecting or recording the cash collections.

G. Persons with assigned cash handling responsibilities should be provided a copy of the written procedures regarding their responsibilities for the handling and control of cash collections or change funds.

H. Personal loans or the cashing of personal checks from cash collections or change funds is prohibited.

I. Police background checks must be performed on any employees who will have cash handling responsibilities.

PAYMENTS RECEIVED BY CHECK

A. Checks received should be made payable to the Gadsden County School Board for district collections, including food service. For district deposits, the authorized change fund staff member is responsible for receipting cash collections and preparing the deposit slip. This employee is organizationally separate from the Treasury Management function. Prior to validation of the deposit by the bank, the treasury manager should reviewed and initial the deposit slip prepared by the cash collector. After review by the treasury manager, the cash collector should valid the deposit at the bank.. The validated deposit slip should be returned to the treasury manager to prepare the accounting data entry sheet with deposit slip and any other supporting documentation attached, which will then be transferred to the general accounting manager for review and posting into the general ledger.

School collections should have checks made payable to the individual school, except for reimbursements to the district, such as for school field trips, etc. In those instances, the checks should be made payable to Gadsden County School Board. The district reimbursement checks should be transmitted to the business office prior to the close of the business day. The principal should review and initial the schools deposit prior to its validation by the bank. The school's validated deposit slip and supporting documentation will be retained by the schools fiscal staff of a period of 5 years.

B. The identity of any individual presenting a check in person should be validated. School internal accounts should not accept personal checks except from a business account. Any collection of not sufficient funds checks (NSF) is the responsibility of the school's principal or their designee.

1. For checks received from individuals (other than a District employee) validation may be performed by either:

- Reviewing a driver's license or state identification and recording the identification number on the check; **OR**
- Recording the following information regarding the identity of the presenter on the check:

- Full name
- Residence address
- Home phone number
- Business phone number
- Place of employment
- Gender
- Date of birth
- Height

(Ref. 832.07(2)(b), F.S.)

C. Each school should maintain a list of individuals who have previously tendered a dishonored check. Checks should not be accepted under any circumstance from individuals on this list. As previously stated, schools should not accept checks from individuals (only businesses) and collection of NSF checks is the responsibility of the principal or their designee.

For employees who have issued a dishonored check, the information should be forwarded to the Office of Business and Finance to collect the funds due from the employees next payroll check.

D. Checks should be **restrictively endorsed immediately upon receipt**.

PAYMENTS RECEIVED BY ELECTRONIC FUNDS TRANSFER (EFT) ACH OR WIRE TRANSFER

District departments must request permission from the Office of Business and Finance for an agency to electronically transfer payments into the district's bank account. The Office of Business and Finance will provide the customer with the necessary banking information for district transactions. Prior to each receipt, district departments must provide the Office of Business and Finance with a copy of the Notice of Expected Electronic Transmission Notification if not received by the Treasury Manager.

Generally, all revenues received electronically are received by the Office of Business and Finance. Revenues typically received by electronic funds transfer or wire transfers, such as FEFP receipts, supporting documentation will be attached to the data entry sheet prepared by the Treasury Manger and submitted to general accounting for posting. This will facilitate the tracking of the incoming payment and will result in the proper recording of the funds.

Similar receipts for internal funds at each school must have the permission of the school's principal. In order to protect the school's bank account against fraud, the principal should properly vet the request prior to releasing any information to a third party.

PREPARING AND TRANSMITTING DEPOSITS

A. For food service collections, a daily sales reports should be prepared and overages and shortages appropriately noted. Deposits should be made intact and agree with the totals of the daily sales reports.

B. The validated deposit is to be forwarded to Food Service Finance Manager.

C. Schools and district departments should ensure that appropriate security is provided when deposits are transported to the bank for deposit. The deposit should never be left unattended in the depositor's vehicle. All collections should be maintained in a locked fire-proof safe until the deposit is made.

C. All district departments, except food service, should have cash collections processed and deposited by the Office of Business and Finance. The food service department (an organizational component of the Office of Business and Finance) will maintain the food service cash collection records.

AUTHORIZATION TO ESTABLISH A PETTY CASH OR CHANGE FUND

A Petty Cash Fund provides the district flexibility to complete minor business cash transactions as part of their daily operations. A Change Fund is a cash advance that is issued to provide change for cashier functions. To request a Petty Cash or Change Fund a department should provide the Office of Business and Finance a written request and obtain written approval from the Assistant Superintendent for Business and Finance. Existing petty cash or change funds are grandfathered in but a list of the funds, amount, and custodian must be submitted to the Office of Business and Finance. Managers in the applicable district departments should conduct surprise cash counts to ensure appropriate handling.

Petty cash funds maintained for internal accounts must be approved in writing from the school's principal. The principal should maintain a current and accurate list of such funds and perform surprise cash counts at least once a year to ensure proper controls are being followed. The list of any petty cash accounts should be provided to the external auditor during the audit process.

SALES AND UNRELATED BUSINESS INCOME TAXES

School principals and applicable district department heads or related entities should be aware that the sale of certain goods or services may be subject to State sales tax and/or Federal Unrelated Business Income Taxes (UBIT). Concerns or questions regarding tax issues should be addressed to the Assistant Superintendent for Business and Finance.

BANK ACCOUNTS

All funds received are required to be deposited in the appropriate District or school internal fund bank accounts. Bank accounts for the district should be in the name of the School Board of Gadsden County for entities using the schools district's tax id number. District departments and/or employees should **never** open an account with a bank or credit union to made deposits and write checks on behalf of the Gadsden County School Board without the expressed written authorization from the School Board and the Superintendent of School as well as obtaining prior written permission from the Office of Business and Finance.



**Gadsden County School Board
Petty Cash/Change Fund/Collection Site
Custodian Authorization Request**

NEW CHANGE ANNUAL REAUTHORIZATION
 (required by July 1 each year)

Custodial Information:

Custodial Name (Employee)	Custodial Title	Custodial Employee Id
Custodial Department	Division	Phone

Petty Cash/Change Fund Activity

All requests to establish new Petty Cash/Change Fund/Collection Site requires approval from the Assistant Superintendent for Business and Finance

Establish Fund: Petty Cash Change Fund

Original Amount

Increase/Decrease Fund: Petty Cash Change Fund

Amount

Increase Decrease

Amount

Termination of Fund Petty Cash Change Fund

Ending Amount

NOTES:

Statement of Custodian's Responsibilities:

I certify that I have been authorized & trained in cash handling and will administer all cash handling activities reasonably and in accordance with all Cash Fund policies.

Custodian (please print)	Custodian Signature	Date

Statement of Appropriate Administrator Responsibilities:

I certify that this cash/change fund is reasonable & necessary for the Department/School operations and will be administered in accordance with all Gadsden County School Board policies & mission.

Appropriate Administrator Name (please print)	Appropriate Administrator Signature	Date

Finance Use Only.	Tech Initials <input type="text"/>
-------------------	------------------------------------

If needed, attach supporting documentation to this document .

Gadsden County School Board

Note: All of the bank accounts are titled to School Board of Gadsden County then there is a designation for the account location/purpose

CAPITAL CITY BANK		
Account Number	Name on Account	Reconciling Responsible Party
	General Fund 1112	Diana Engling, Cash Manager
	Payroll Fund 1114	Diana Engling, Cash Manager
	Accounts Payable Fund 1115	Diana Engling, Cash Manager
	Carter Parramore Academy	Francis Harrell, Office Manager
	Carter Parramore Academy Cafeteria	Brenda Fitzgerald, F.S. Manager
	Chattahoochee Elementary	Gail Rittman-Jackson, Office Manager
	Chattahoochee Elementary Cafeteria	Regina Butler, F.S. Manager
	East Gadsden High	Irene Elias, Office Manager
	East Gadsden High Cafeteria	Adrienne Holt, F.S. Manager
	Gadsden Elementary Magnet	Regina Herring, Office Manager
	Gadsden Elementary Magnet Cafeteria --GEMS	Michelle Smith, F.S. Manager
	Gadsden Technical Institute	Gwen Bradwell, Office Manager
	George W. Munroe Elementary	Tenesia Clark, Office Manager
	George W. Munroe Elementary Cafeteria	Renesha Jackson, F.S. Manager
	Greensboro Elementary	Brenda Hall, Office Manager
	Greensboro Elementary Cafeteria	Linda Fleming, F.S. Manager
	Gretna Elementary	Cametra Bryant, Office Manager
	Gretna Elementary Cafeteria	Chrishonda Sailor, F.S. Manager
	Havana Elementary	Velma Barkley, Office Manager
	Havana Elementary Cafeteria	Joann Youmas, F.S. Manager
	Havana Middle School	Blondell Enzor, Office Manager
	Havana Middle School Cafeteria	Toby Deshaizer, F.S. Manager
	James A. Shanks Middle	Donzella Thomas, Office Manager
	James A. Shanks Middle Cafeteria	Linda Sailor, F.S. Manager
	St. John Elementary	Carla Spates, Office Manager
	St. John Elementary Cafeteria	Deborah Alday, F.S. Manager
	Stewart Street Elementary	Shalinda McGriff-Hudson, Office Manager

Now Available - Our Loan Payment Portal makes online loan payments quick and easy. Visit ccbg.com/loanpayment to make a one-time payment or create a profile to make recurring payments. No more coupon books or checks needed! Questions? 888.671.0400.

SCHOOL BOARD OF GADSDEN COUNTY
 D/B/A HAVANA ELEMENTARY SCHOOL
 ATT: VELMA BARKLEY
 705 US 27 SOUTH
 HAVANA FL 32333

Date 8/29/14 Page 1
 Primary Account @XXXXXXXXXXXX@3811

CHECKING ACCOUNT

ABSOLUTELY FREE BUSINESS CKING	Images	5
Account Number @XXXXXXXXXXXX@3811	Statement Dates	8/01/14 thru 9/01/14
Previous Balance 14,003.06	Days in this Statement Period	32
1 Deposits/Credits 702.14	Avg Ledger Balance	13,594.80
4 Checks/Debits 921.71	Avg Collected Balance	13,593.48
Service Charges .00		
Interest Paid .00		
Ending Balance 13,783.49		

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
8/25	Deposit	702.14

CHECKS IN NUMBER ORDER

Date	Check No	Amount	Date	Check No	Amount
8/04	6614	398.02	8/21	6616	249.95
8/15	6615	194.95	8/25	6617	78.79

* Denotes missing check numbers

CASH COLLECTION POINTS

Name on Account	Responsible Party
GCSB Personnel Department	Sharon Gilcrease
GCSB Parent Services	Dorothy Wood
GCSB PR Benefits	Amy Howell
GCSB Education Services	Cheryl Ellison
Carter Parramore Academy	Francis Harrell, Office Manager
Carter Parramore Academy Cafeteria	Brenda Fitzgerald, F.S. Manager
Chattahoochee Elementary	Gail Rittman-Jackson, Office Manager
Chattahoochee Elementary Cafeteria	Regina Butler, F.S. Manager
East Gadsden High	Irene Elias, Office Manager
East Gadsden High Cafeteria	Adrienne Holt, F.S. Manager
Gadsden Elementary Magnet	Regina Herring, Office Manager
Gadsden Elementary Magnet Cafeteria --GEMS	Michelle Smith, F.S. Manager
Gadsden Technical Institute	Gwen Bradwell, Office Manager
George W. Munroe Elementary	Tenesia Clark, Office Manager
George W. Munroe Elementary Cafeteria	Renisha Jackson, F.S. Manager
Greensboro Elementary	Brenda Hall, Office Manager
Greensboro Elementary Cafeteria	Linda Fleming, F.S. Manager
Gretna Elementary	Cametra Bryant, Office Manager
Gretna Elementary Cafeteria	Chrishonda Sailor, F.S. Manager
Havana Elementary	Velma Barkley, Office Manager
Havana Elementary Cafeteria	Joann Youmas, F.S. Manager
Havana Middle School	Blondell Enzor, Office Manager
Havana Middle School Cafeteria	Toby Deshaizer, F.S. Manager
James A. Shanks Middle	Donzella Thomas, Office Manager
James A. Shanks Middle Cafeteria	Linda Sailor, F.S. Manager
St. John Elementary	Carla Spates, Office Manager
St. John Elementary Cafeteria	Deborah Alday, F.S. Manager
Stewart Street Elementary	Shalinda McGriff-Hudson, Office Manager
Stewart Street Cafeteria	Lisa Chavers, F.S. Manager
West Gadsden High School	Frankie Malone, Office Manager
West Gadsden High School Cafeteria	Debra Brown, F.S. Manager

**PETTY CASH/CHANGE FUNDS
2014 – 2015 SCHOOL YEAR
GENERAL LEDGER**

<u>SCHOOL</u>	<u>AMOUNT</u>	
CARTER PARRAMORE ACADEMY	75.00	FC0441
CHATTAHOOCHEE ELEMENTARY	50.00	FC7810
EAST GADSDEN HIGH	200.00	FE0045
GEORGE W. MUNROE ELEMENTARY	100.00	FM1598
GREENSBORO ELEMENTARY	50.00	FG0881
WEST GADSDEN HIGH	50.00	FW0102
GRETNA ELEMENTARY	50.00	FG1041
HAVANA ELEMENTARY	50.00	FH0451
HAVANA MIDDLE	50.00	FH0539
JAMES A. SHANKS MIDDLE	150.00	FS0761
GADSDEN ELEMENTARY MAGNET	50.00	FG0187
ST. JOHN ELEMENTARY	50.00	FS1921
STEWART STREET ELEMENTARY	75.00	FS1841
 TOTAL	 1,000.00	

CASHIER'S

Schools

East Gadsden High

James A. Shanks Middle

George W. Munroe

Carter Parramore Academy

Stewart Street Elementary

Chattahoochee Elementary

Greensboro Elementary

West Gadsden High

Gretna Elementary

Havana Elementary

St. Johns Elementary

Havana Middle

Gadsden Elementary Magnet

Names

KeyShonda Francis, Emma Smith

Felix Hurchins, Helen Golden

Earnestine Coster, Talencia Wood

Laterica Jackson, Martha Williams

Martha Jones, April Carroll

Patricia Brinkley, Alferd Eggleton

Mary Spears, Earnestine Reglin

Melissa Jordan, Bryan Hamilton

Annell Freison, Patricia Baker

Carolyn Roberts, Carolyn Bowen

Pamela Williams, Betty Starling

Morhonda Jones, Dianna Garrett

Justa Campbell, Lazelle Davis



Kimberly Ferree <ferreek@gcpsmail.com>

Title I eligibility for Galloway Academy

1 message

Rose Raynak <raynakr@gcpsmail.com>

Mon, Jan 12, 2015 at 9:16 AM

To: Traneisha Galloway <traneishal.galloway@gmail.com>, Rosalyn Smith <smithr@gcpsmail.com>, Kimberly Ferree <ferreek@gcpsmail.com>

Ms. Galloway,

We have received official notification from DOE that allows us to expand our Title I project to add your school. In conversations with DOE, Department of Agriculture, and Gadsden County, we selected enrollment numbers from official DOE Surveys, verified direct certification numbers of the children attending Galloway Academy at the same date certain as all the other Gadsden public schools, determined the number of eligible children, and have allocated the eligible children the same per pupil amount as all the other public schools in Gadsden County. Per pupil allocations are adjusted annually and the methodology of allocation to the public schools changes annually based on the project amounts and goals.

Galloway Academy, for purposes of 2014-15 Title I eligibility, will be using the Community Eligibility Provision (CEP) and will be using direct certification income data. The data is below.

Galloway had 84 children attending on the first day of school. Of those, 55 were determined to be eligible based on the data from February 2014 DOE survey. 55 Title I eligible students x \$350 per student gives Galloway Academy an allocation of \$19,250. Galloway Academy was also allocated the same amount as all the other schools for parent involvement at \$4,500. This allocation also changes annually based on project amounts and goals.

The procedures and policies for expending Title I funding are the same as we have discussed previously and that I sent you in your first email inquiry. All expenses must be necessary, reasonable and allocable to the program. All expenses must be preapproved before purchase to ensure that they will be reimbursed. Dollars cannot be used for parent/student incentives and/or awards or personalized materials. I have attached a general information sheet to this email going further into the details.

Please get with me as soon as you can and let me know how you will be expending your allocations so we can assure that the children get the benefit of the award.

Thank you and Welcome Aboard.

Rose

**TI ALLOCATION EXPENDITURE PROCEDURES FOR SCHOOLS.doc**

30K



Reports ▾ Wizards ▾ Adjustments ▾ Help Log off

Wizard/Simulation Page

GADSDEN 20

Your Session Time Left : 20 minutes.

Welcome Historical Data Simulation Models Simulation Trends Forecast & Save

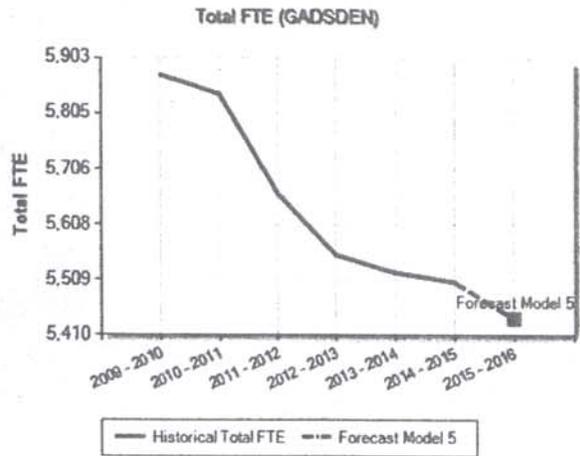
GADSDEN for Forecast Year: 2015 - 2016

Saved Model: n/a | Currently Selected Model: 5

Below are four graphs with tables showing the FTE enrollment trends for model 5 for Total, Charter, Virtual, and Traditional FTE's.

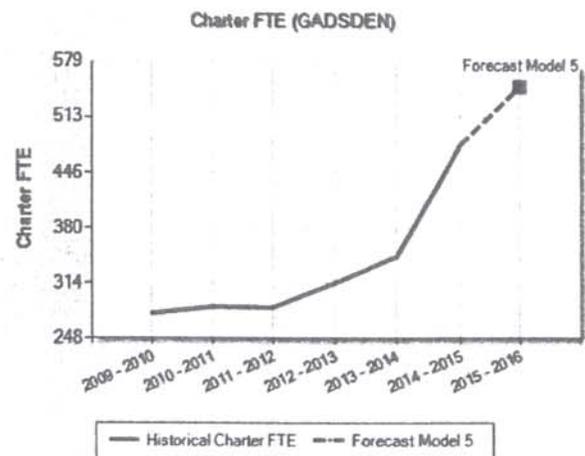
- DJJ FTE for the forecast year equals the DJJ FTE for the current year.
- To get the Non-DJJ Total FTE, add the FTE's for the Traditional, Charter, and Virtual FTE tables.
- If you are happy with this model, click the 'Forecast & Save Tab' to continue.
- To see the trends for a different model, click 'Simulation Models' tab and select the model desired.

The data shown are prior to proration.



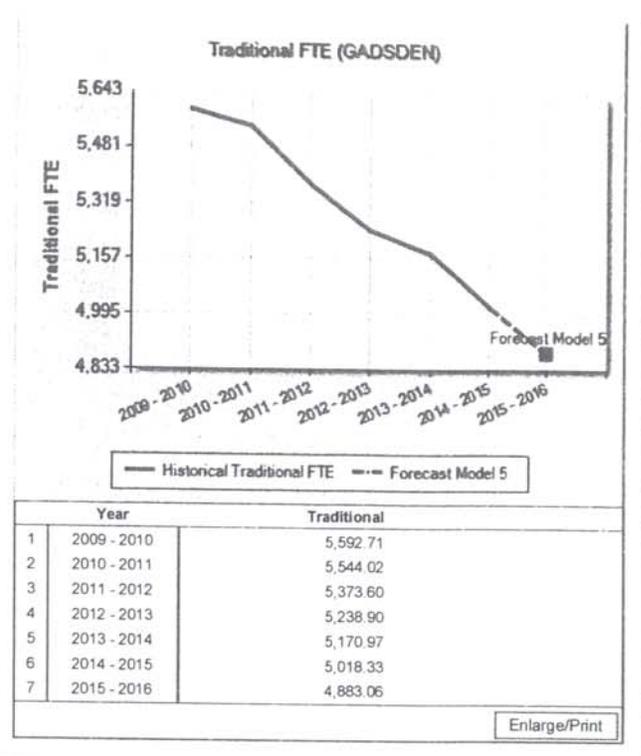
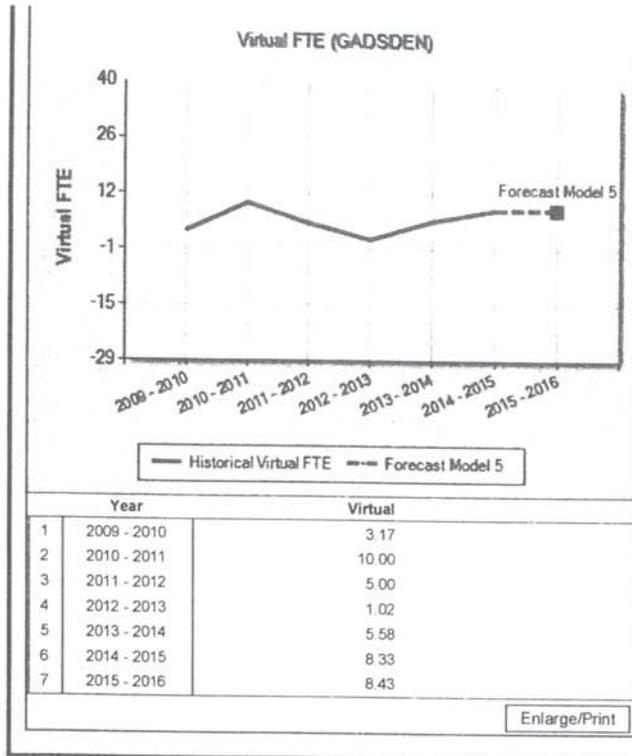
Year	Total FTE
1 2009 - 2010	5,873.43
2 2010 - 2011	5,839.58
3 2011 - 2012	5,663.36
4 2012 - 2013	5,553.61
5 2013 - 2014	5,522.51
6 2014 - 2015	5,505.36
7 2015 - 2016	5,440.26

[Enlarge/Print](#)



Year	Charter
1 2009 - 2010	277.55
2 2010 - 2011	285.56
3 2011 - 2012	284.76
4 2012 - 2013	313.69
5 2013 - 2014	345.96
6 2014 - 2015	478.70
7 2015 - 2016	548.77

[Enlarge/Print](#)

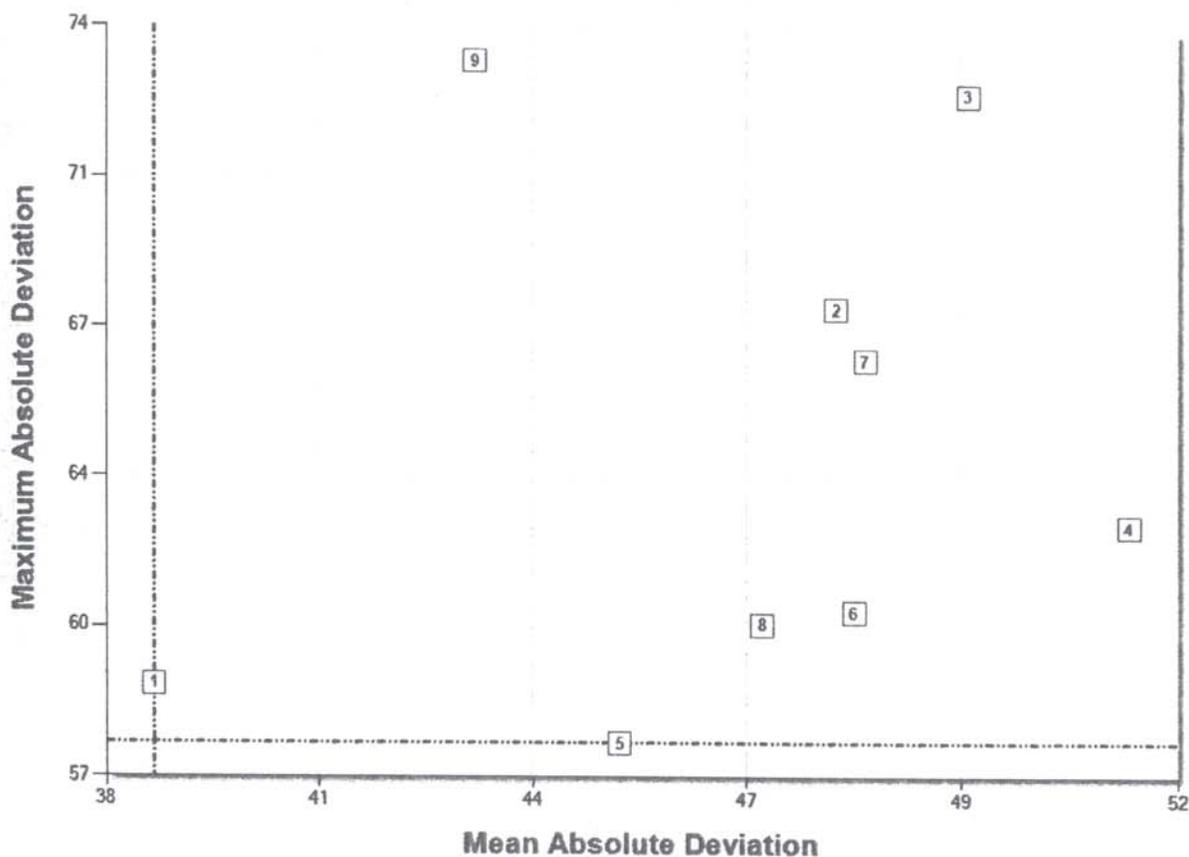


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Simulation Graph - Model Distribution (GADSDEN)



Florida Department of Education, Bureau of School Business Services

FTE Model Distribution

If you'd like to use a model marked as 'NOT OK' please contact the **Bureau of School Business Services** to make that specific model selectable within the wizard.

	Valid	Max Absolute Deviation	Mean Absolute Deviation	2014 - 2015 Projected	2014 - 2015 Third Calc	Difference	2015 - 2016 Forecasted	Bias Adj
1	OK	59.11	38.81	5,420.29	5,505.36	-85.07	5,433.04	None
2	OK	67.68	47.77	5,414.19	5,505.36	-91.17	5,421.91	None
3	OK	72.57	49.50	5,394.97	5,505.36	-110.39	5,440.19	None
4	OK	62.70	51.59	5,407.51	5,505.36	-97.85	5,460.74	None
5	OK	57.76	44.94	5,411.49	5,505.36	-93.87	5,440.26	None
6	OK	60.74	48.00	5,407.09	5,505.36	-98.27	5,443.86	None
7	OK	66.51	48.15	5,402.33	5,505.36	-103.03	5,458.49	None
8	OK	60.47	46.80	5,409.75	5,505.36	-95.61	5,476.83	None
9	OK	73.33	43.01	5,414.23	5,505.36	-91.13	5,508.98	None

Max Deviation is the largest absolute deviation.

Mean Deviation is the average of the absolute values of the deviation.

The absolute value of a number (|x|) is the numerical value of that number without its sign. For example, the absolute value of -23.21 is (|-23.21|) = 23.21.

Initial Forecast by Program											
District: GADSDEN Model: 5 Forecast Year: 2015 - 2016											
Program	101	102	103	111	112	113	130	254	255	300	Total
PRORATED											
Charter	220.22	215.97	39.13	11.86	13.90	7.51	29.43	0.00	1.16	9.67	548.85
Virtual	1.70	3.23	3.52	0.00	0.00	0.07	0.00	0.00	0.00	0.61	9.13
Traditional	1,511.34	1,429.04	945.30	250.53	327.23	169.39	110.60	16.63	6.88	103.74	4,870.68
DJJ Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DJJ Summer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,733.26	1,648.24	987.95	262.39	341.13	176.97	140.03	16.63	8.04	114.02	5,428.66
NON-PRORATED											
Charter	219.15	215.53	39.00	11.86	13.90	7.51	30.91	0.00	1.16	9.75	548.77
Virtual	1.70	3.24	2.61	0.00	0.00	0.08	0.00	0.00	0.00	0.80	8.43
Traditional	1,489.43	1,422.16	939.91	250.75	328.22	169.78	138.63	16.64	6.87	120.67	4,883.06
DJJ Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DJJ Summer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,710.28	1,640.93	981.52	262.61	342.12	177.37	169.54	16.64	8.03	131.22	5,440.26

Initial Forecast by Grade Level															
District: GADSDEN Model: 5 Forecast Year: 2015 - 2016															
Program	PK	KG	G1	G2	G3	G4	G5	G6	G7	G8	G9	G10	G11	G12	Total
PRORATED															
Charter	0.04	83.33	62.33	58.72	48.01	33.91	53.06	72.33	46.68	32.97	38.85	18.62	0.00	0.00	548.85
Virtual	0.00	0.00	0.31	1.39	0.00	0.00	0.29	0.81	0.90	1.23	1.56	0.21	1.03	1.40	9.13
Traditional	47.53	401.31	446.16	464.38	491.33	423.20	365.97	301.70	357.31	340.97	371.25	299.55	290.40	269.62	4,870.68
DJJ Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DJJ Summer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	47.57	484.64	508.80	524.49	539.34	457.11	419.32	374.84	404.89	375.17	411.66	318.38	291.43	271.02	5,428.66
NON-PRORATED															
Charter	0.04	83.32	62.32	58.72	48.01	33.91	53.05	72.33	46.68	32.97	38.85	18.57	0.00	0.00	548.77
Virtual	0.00	0.00	0.31	1.39	0.00	0.00	0.29	0.81	0.90	1.24	1.56	0.14	0.81	0.98	8.43
Traditional	47.53	401.35	446.17	464.38	491.33	423.20	365.98	301.70	358.01	340.96	371.90	300.41	293.97	276.17	4,883.06
DJJ Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DJJ Summer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	47.57	484.67	508.80	524.49	539.34	457.11	419.32	374.84	405.59	375.17	412.31	319.12	294.78	277.15	5,440.26

Help ▾ Data Entry ▾ Reports ▾ Wizards ▾ Maintenance ▾ Adjustments ▾

FORM A

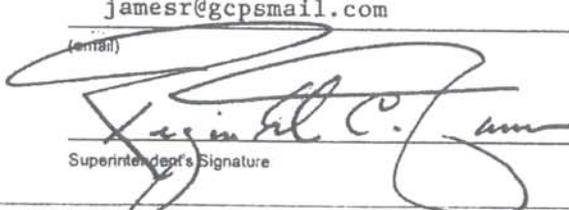
Form A

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

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

Superintendent of Schools
(Title)

850-627-9651 jamesr@gcpsmail.com
(Phone No.) (Email)


 Superintendent's Signature

© 2005 Florida Department of Education

Production



Kimberly Ferree <ferreek@gcpsmail.com>

Fwd: Governor Scott Announces Highest Per-Student K-12 Education Funding As Part Of "KEEP FLORIDA WORKING" Budget

1 message

Reginald James <jamesr@gcpsmail.com>

Mon, Jan 12, 2015 at 12:42 PM

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

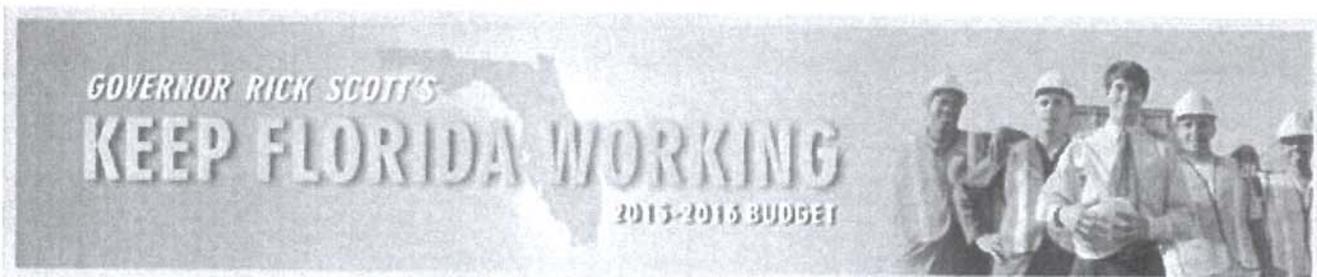
----- Forwarded message -----

From: **DOEPressOffice** <DOEPressOffice@fldoe.org>

Date: Mon, Jan 12, 2015 at 11:19 AM

Subject: Governor Scott Announces Highest Per-Student K-12 Education Funding As Part Of "KEEP FLORIDA WORKING" Budget

To:

**For Immediate Release**

January 12, 2015

Contact: media@eog.myflorida.com
(850) 717-9282

Governor Scott Announces Highest Per-Student K-12 Education Funding As Part Of "KEEP FLORIDA WORKING" Budget

COCONUT CREEK, Fla. —Today, Governor Rick Scott announced his proposed K-12 per-pupil funding in the 2015-2016 "KEEP FLORIDA WORKING" budget of \$7,176, which is the highest ever in Florida's history. The Governor's 2015-2016 "KEEP FLORIDA WORKING" budget also includes \$19.75 billion in total K-12 education funding, which is the highest level for the second year in a row, exceeding the \$18.9 billion that was provided in fiscal year 2014-2015.

Governor Scott said, "Our historic funding proposal of \$7,176 per student will provide our schools the resources for our students to have the very best opportunity to succeed because we know the workers and leaders of tomorrow are in our classrooms today. We are also continuing our historic investments in total funding, which this year will stand at \$19.75

billion, the highest in state history. These record investments will continue to equip our students for the jobs of tomorrow, and help us on our path to be the number one destination for jobs."

Governor Scott's "KEEP FLORIDA WORKING" Recommended Budget includes:

- Historic per pupil funding of \$7,176, which is \$50 higher than the previous record of \$7,126 in fiscal year 2007-2008.
- A total increase of \$842.5 million in funding for K-12 public schools.
- \$19.75 billion in total funding for K-12 public schools, which is the highest funding level in history, exceeding \$18.9 billion which was provided in fiscal year 2014-2015.
- \$11.04 billion in state contribution for K-12 public schools – the highest ever, for the third year in a row.

###

CROSSROAD ACADEMY CHARTER SCHOOL
(A DIVISION OF COMMUNITY AND
ECONOMIC DEVELOPMENT
ORGANIZATION OF GADSDEN COUNTY, INC.)

FINANCIAL STATEMENTS

JUNE 30, 2014

6740 09 2 3 1006
2014 JUN 30 10:10 AM

**CROSSROAD ACADEMY CHARTER SCHOOL
(A DIVISION OF COMMUNITY AND ECONOMIC DEVELOPMENT
ORGANIZATION OF GADSDEN COUNTY, INC.)
JUNE 30, 2014**

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Special Purpose Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Special Purpose Financial Statements	6 - 9
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Special Purpose Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	10 - 11
Independent Auditors' Management Letter Required By Chapter 10.850, Rules of the Auditor General	12 - 13
Corrective Action Plan	14

Brooks, Harrison, & Cayer, LLC

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Crossroad Academy Charter School:

We have audited the accompanying special purpose financial statements of Crossroad Academy Charter School (a division of Community and Economic Development Organization of Gadsden County, Inc.), which comprise the statement of financial position as of June 30, 2014 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

As discussed in Note 1(c) to the special purpose financial statements, the accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.856(2), Rules of the Auditor General for Audits of Charter Schools and Similar Entities, and are intended to present the financial position and the changes in net assets and its cash flows of only that portion of the financial reporting entity of Community and Economic Development Organization of Gadsden County, Inc. that is attributable to the transactions of Crossroad Academy Charter School. These financial statements do not purport to, and do not, present fairly the financial position of Community and Economic Development Organization of Gadsden County, Inc. as of June 30, 2014 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Opinion

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of Crossroad Academy Charter School as of June 30, 2014 and the changes in net assets and its cash flows for the year then ended in conformity with the basis of accounting described in Note 1(c).

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2014, on our consideration of Crossroad Academy Charter School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Crossroad Academy Charter School's internal control over financial reporting and compliance.

Brooks, Harrison & Cayer

Tallahassee, Florida
September 8, 2014

**CROSSROAD ACADEMY CHARTER SCHOOL
(A DIVISION OF COMMUNITY AND ECONOMIC DEVELOPMENT
ORGANIZATION OF GADSDEN COUNTY, INC.)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014**

ASSETS

Current assets	
Cash and cash equivalents	\$ 1,435,628
Certificate of deposit	263,627
Due from Gadsden County School Board	35,593
Prepaid expenses	35,832
Total current assets	1,770,680
 Restricted assets	
Cash for capital outlay	23,231
Cash for PTO and student activities	35,628
Cash for debt service	152,080
Cash for reserve	147,904
Total restricted assets	358,843
 Property and equipment, net of accumulated depreciation of \$726,977	
	3,791,587
 Total Assets	 \$ 5,921,110

LIABILITIES AND NET ASSETS

Current liabilities	
Current portion of notes payable	\$ 61,709
Accounts payable and accrued expenses	338,323
Accrued interest	50,261
Deferred revenue	250,000
Total current liabilities	700,293
Notes payable, less current portion	1,965,607
Net assets, unrestricted	3,255,210
 Total Liabilities and Net Assets	 \$ 5,921,110

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

CROSSROAD ACADEMY CHARTER SCHOOL
(A DIVISION OF COMMUNITY AND ECONOMIC DEVELOPMENT
ORGANIZATION OF GADSDEN COUNTY, INC.)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

Support and revenues	
Federal through state	\$ 99,044
Revenue from state sources	2,255,683
Revenue from local sources	153,648
Total support and revenues	<u>2,508,375</u>
Expenses	
Basic instruction	1,042,927
Other instruction	102,889
Pupil personnel services	76,075
Instructional media services	9,423
Instruction and curriculum development services	5,858
Instructional staff training	10,942
Instructional-related technology	18,491
Board administration	109,585
General administration	91,865
School administration	377,645
Facilities acquisition and construction	1,154
Fiscal services	926
Food services	68,716
Pupil transportation services	50,000
Operation of plant	142,242
Maintenance of plant	162,112
Debt service	82,330
Total expenses	<u>2,353,180</u>
Increase in unrestricted net assets	<u>155,195</u>
Net assets, unrestricted, beginning of year	3,100,015
Net assets, unrestricted, end of year	<u><u>\$ 3,255,210</u></u>

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

**GADSDEN COUNTY SCHOOL BOARD
GENERAL OPERATING FUND – INTERNAL
ACCOUNTS
SUMMARY OF MANAGEMENT LETTERS
JUNE 30, 2014**

Ashmore & Ashmore, P.A.
Certified Public Accountants

James R. Ashmore, CPA
Sharron C. Ashmore, CPA

*Ashmore & Ashmore, P.A.
Certified Public Accountants
109 South Main Street
Havana, Florida 32333
Voice (850) 539-5690
Fax (850) 539-5994*

MANAGEMENT LETTER

Gadsden County School Board
Quincy, Florida

In planning and performing our audit of the financial statement of Gadsden County Schools' General Operating Fund – Internal Accounts, as of and for the year ended June 30, 2014, we considered the Schools' internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control. Accordingly, we do not express an opinion on the effectiveness of the Schools' internal control.

However, during our audit, we became aware of certain matters that are opportunities for strengthening internal control and operating efficiency.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss these comments in further detail at your convenience, to perform additional study of these matters, or to assist you in implementing the recommendations. Redbook requirements and proper bookkeeping procedures were discussed with the Principals and Bookkeepers. Also, audit findings we considered immaterial were discussed with the Bookkeepers and Principals and are not included in this report. Our audit noted the following:

(All authoritative references are from Financial and Program Cost Accounting and Reporting for Florida Schools)

District Level Comments:

Comment 1. As we noted in our prior audit report, the Schools are not consistent on how Parent Teacher Associations (PTAs or PTOs) are accounted for or reviewed by the Schools. We recommended that guidelines be issued at the District level so the Schools and PTAs/PTOs will know what is required of them in regard to organizations operating in the Schools' name. It is our understanding that the guidelines are being developed.

District Level Comments-Continued:

Comment 2. During the current and recent audit periods, there have been several changes in Bookkeepers and Principals at various Schools. We recommend that the School Board monitor new bookkeepers during the year to insure good internal control and bookkeeping practices.

Comment 3. In our prior audit, we noted that eleven (11) Schools had non-sufficient funds (NSF) checks recorded in the Manatee Accounting records. Many of these NSF checks were in excess of one (1) year old, and were not collectable. We noted considerable improvement in that most of the Schools obtained School Board permission to write off the old uncollectable NSF checks.

Comment 4. In our exit interviews with each of the schools, we emphasized the following items:

1. Cross train bookkeeping staff as much as possible to protect against unforeseen events such as death or illness.
2. If computerized, print out everything every month for hard copy back up in the event of a computer crash, natural disaster or theft.
3. Insure that all computers with internet access have constantly updated virus protection and computers are offline when not in use, if possible.
4. Separation of duties, a main tenet of sound internal control, cannot be maintained due to small staff size. The Auditor recommends that the Principal, on a monthly basis, examine check payees and endorsements and check the bank statement and deposits for any unusual or unauthorized transactions before the bookkeeper has access. The Auditor also recommends that the Principal review, sign and date the bank reconciliations.
5. Internal control be exercised over receipts for cash and donated goods.
6. Back up documentation for all expenses, including incentives, trips and student travel, include invoices from vendors, the number of people traveling, reconciliation of total and names of people traveling, amount given to each individual with their signature and date.
7. Sales tax only be paid when the Schools buy items for resale/fundraising, otherwise, the school is exempt.
8. Any time an invoice(s) does not exactly equal a check written, reconciliation of the difference be provided.
9. When funds are reimbursed or refunded, back up documentation reference the original transaction.

SUMMARY OF SCHOOL FINDINGS AND RESPONSES**FOR ALL SCHOOLS**

The primary weakness in internal control is one for which no immediate practical solution is available. The size of the Schools' staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. Separation of incompatible duties provides increased assurance

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: January 27, 2015

TITLE OF AGENDA ITEMS: Internal Accounts Audit

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the engagement letter for the fixed price indicated for the auditing services from Ashmore and Ashmore for the audit of the District's internal accounts districtwide for the 2014 – 15 fiscal year.

FUND SOURCE: General Fund

AMOUNT: \$27,500

PREPARED BY: Kim Ferree

POSITION: Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

Ashmore & Ashmore, P.A.
Certified Public Accountants
109 South Main Street
Havana, Florida 32333
Voice (850) 539-5690
Fax (850) 539-5994

James R. Ashmore, CPA
Sharron L. Ashmore, CPA

December 12, 2014

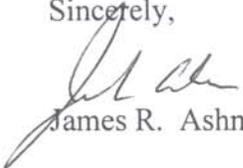
Mr. Reginald James, Superintendent
The School Board of Gadsden County
35 Martin Luther King, Jr. Blvd.
Quincy, Florida 32351

Dear Superintendent James:

Enclosed you will find two copies of the engagement letter for the Gadsden County School Board General Operating Fund – Internal Accounts audit for the year ended June 30, 2015.

If you have any questions, please let me know.

Sincerely,


James R. Ashmore, CPA

Ashmore & Ashmore, P.A.
Certified Public Accountants
109 South Main Street
Havana, Florida 32333
Voice (850) 539-5690
Fax (850) 539-5994

James R. Ashmore, CPA
Sharron L. Ashmore, CPA

December 12, 2014

To Mr. Reginald James, Superintendent
The School Board of Gadsden County
35 Martin Luther King, Jr. Blvd
Quincy, Florida 32351

We are pleased to confirm our understanding of the services we are to provide for the audit of the School Board of Gadsden County's General Operating Fund – Internal Accounts for the year ended June 30, 2015.

We will audit the General Operating Fund – Internal Accounts statements of cash receipts, disbursements and balance of the schools listed on Attachment I. A separate audit report will be issued for each school. A summary report audit report for all schools will also be issued.

Audit Objectives

The objective of our audit is the expression of an opinion about whether the Schools' financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting. Our audit will be conducted in accordance with U.S. generally accepted auditing standards, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unqualified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements

are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us. In addition, an audit is not designed to detect immaterial errors, fraud, or other illegal acts or illegal acts that do not have a direct effect on the financial statements. However, we will inform you of any material errors and any fraud that comes to our attention. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of cash in banks with the financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from the schools' management about the financial statements and related matters.

The schools' management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. We will advise them about appropriate accounting principles and their application and will assist in the preparation of their financial statements, but the responsibility for the financial statements remains with management. This responsibility includes establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. The Schools' management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management is responsible for identifying and ensuring that the schools comply with applicable laws and regulations.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the internal controls sufficient to plan the audit and to determine the nature, timing, and extent of auditing procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions, that is, significant deficiencies in the design or operation of internal control. However, during this audit, if we become aware of such reportable conditions, we will communicate them to you.

Other Services Included in this Engagement

We will also conduct an annual workshop for school bookkeepers to review audit requirements, recommend procedural changes, and answer questions regarding General Operating Fund – Internal Accounts.

We will provide telephone assistance to bookkeepers when issues surface requiring Auditor advice or assistance.

We shall visit each school once each year to provide on-site guidance to school personnel and ascertain progress toward improving compliance with Board policies, appropriate bookkeeping standards and practices, and the Florida Department of Education “Red Book” requirements.

Audit Administration, Fees, and Other

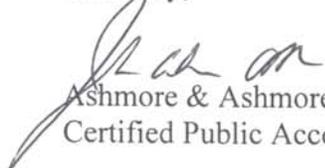
We expect to begin our audit on approximately July 15, 2015 and to issue our report no later than November 30, 2015. The audit completion date is dependent on our firm receiving all school records in final form for the year ended June 30, 2015 by August 1, 2015.

The fees for these services will not exceed \$ 27,500.00 for the audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

For your information, we have enclosed a copy of our most recent quality control review report, and our Privacy Policy Notification. By signing below you agree that you have read the Privacy Act Notification letter. You are also agreeing to allow fax transmittal communication with the School Board and the various schools to be audited listed on Attachment I, unless you notify us otherwise in writing.

We appreciate the opportunity to be of service to the School Board of Gadsden County, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,


Ashmore & Ashmore, P.A.,
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the School Board of Gadsden County.

Officer Signature: _____

Title: _____

Date: _____

Attachment I

School Board of Gadsden County
General Operating Fund – Internal Accounts
Fiscal Year Ended June 30, 2015

1. Carter-Parramore Academy
2. Chattahoochee Elementary School
3. East Gadsden High School
4. Gadsden Elementary Magnet School
5. Gadsden Technical Institute
6. George W. Munroe Elementary School
7. Greensboro Elementary School
8. Gretna Elementary School
9. Havana Elementary School
10. Havana Middle School
11. James A. Shanks Middle School
12. Stewart Street Elementary
13. St. John Elementary School
14. West Gadsden High School



Fowler, Holley, Rambo & Stalvey, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

Curtis G. Fowler, CPA, PFS, CFP® · Carlton W. Holley, CPA · C. Wayne Rambo, CPA, CVA · Richard A. Stalvey, CPA

3208 Wildwood Plantation Drive · Post Office Box 1887 · Valdosta, GA 31603-1887 · (229) 244-1559 (800) 360-3123 Fax (229) 245-7369

System Review Report

January 7, 2013

To the Stockholders of
Ashmore & Ashmore, P.A.
and the Peer Review Committee of the Florida Institute of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Ashmore & Ashmore, P.A. (the firm) in effect for the year ended September 30, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Ashmore & Ashmore, P.A. in effect for the year ended September 30, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Ashmore & Ashmore, P.A. has received a peer review rating of *pass*.

Fowler, Holley, Rambo + Stalvey, P.C.
Fowler, Holley, Rambo & Stalvey, P.C.

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<< [Return](#)

Financial and Performance Audits 973-000-14-02

Effective Period 01/15/2014 through 01/14/2017

Contract Type State Term Contract

Contract Information

- [Pricing](#)
- [Contractors](#)
- [MS Excel Contractor List with Email Contact Information](#)
- [How to Use this Contract](#)
- [Frequently Asked Questions](#)

Contract Documents

[Microsoft Word](#) (📄) 148.50 KB
[PDF](#) (📄) 517.47 KB

Contract Administration

- [Corina Chiorescu](#)
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Commodity Codes

991-010, UNSPSC-84111500

Description

This state term contract for financial and performance audits includes the following services:

- Financial Statement Audits
- Segments of Financial Statements
- Internal Controls
- Compliance with Laws and Regulations
- Economy and Efficiency Audits
- Program Results and Program Fraud Audits

When using this state term contract, customers are required to issue Requests for Quote (RFQs) to ALL awarded contractors before procuring services, regardless of the purchasing threshold in which the procurement falls.

Benefits

- A formal bid process is not required by the agency
- Contract prices are ceiling, or "not-to-exceed", hourly rates
- The request for quote (RFQ) process provides additional competition on price and service
- Project-based pricing allows customers to use a flexible pricing model
- Customers can negotiate lower hourly rates for their unique Statements of Work

Attachment II

School Board of Gadsden County
General Operating Fund – Internal Accounts
Fiscal Year Ended June 30, 2015

Audit Administration, Fees, and Other

Our audit fees are based on the following rates:

Partners (Certified Public Accountants) - \$150.00/hour

Staff Accountants (Non- Certified Public Accountants - \$65.00/hour

Ashmore & Ashmore Rates

Financial and Performance Audits - Pricing

Vendor Name	Principal	Senior Consultant	Consultant	Junior Consultant	Program & Administrative Support
Carr Riggs & Ingram, LLC	\$265.00	\$175.00	\$140.00	\$105.00	\$50.00
Ernst & Young LLP	\$390.00	\$265.00	\$190.00	\$140.00	\$75.00
Grant Thornton LLP	\$240.00	\$150.00	\$125.00	\$97.00	\$60.00
KPMG LLP	\$285.00	\$210.00	\$150.00	\$75.00	\$30.00
McGladrey LLP	\$260.00	\$180.00	\$140.00	\$105.00	\$50.00
Thomas Howell Ferguson P.A.	\$245.00	\$165.00	\$145.00	\$120.00	\$35.00



SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: January 27, 2015

TITLE OF AGENDA ITEM: Workshop on Collegiate High School

DIVISION:

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

PURPOSE AND SUMMARY OF ITEM:

Florida Statutes [10007.23(3)] require the school district to negotiate a Collegiate High School Agreement with a post-secondary agency. The attachment is for School Board review and discussion.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY:  Rosalyn W. Smith

POSITION: Deputy Superintendent

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

REVIEWED BY: _____

COLLEGIATE HIGH SCHOOL PROGRAM

Tallahassee Community College and Gadsden County School Board

Introduction

The Collegiate High School Program Contract, as required by Section 1007.273(3), Florida Statutes, is made by and between the District Board of Trustees of Tallahassee Community College, hereinafter referred to as TCC, and the District School Board of Gadsden County, hereinafter referred to as the School Board.

The term of this Agreement shall be June 1, 2015 until May 31, 2016, with the first collegiate high school to open Fall 2015. Students may enroll in the Summer 2015 B Session.

The local Articulation Committee shall consist of the following: Committee members from the School Board will be appointed by the Superintendent of the School Board or designee. Committee members from TCC will be appointed by the President of TCC or designee.

I. A ratification or modification of all existing collegiate high school agreements

This agreement replaces any existing agreement with TCC and the School Board regarding the Collegiate High School Program Contract.

II. Identify grade levels to be included in the collegiate high school program

Eligible grades 11 and 12 students shall have access to the Collegiate High School Program. Qualified students may begin taking courses during the Summer B term immediately following the conclusion of their sophomore year. Other grade levels would need written permission from the Deputy Superintendent.

III. Description of the collegiate high school program, including the delineation of courses and industry certifications offered, including online course availability; high school and college credits earned for each postsecondary course completed and industry certifications earned; student eligibility criteria; and the enrollment process and relevant deadlines

The program will allow eligible students to complete up to 30 credit hours. All TCC courses listed on the 2014-2015 State Board of Education Dual Enrollment Equivalency List are available to students. Appendix A lists the courses available to students, high school credit, and college credit earned for each course. Students may take courses on the

main campus of TCC, on the High School campus, and/or online.

Industry Certifications

TCC courses leading to industry certifications are available to students. The courses are listed in Appendix B.

Students who earn industry certifications in high school may be eligible to earn college credit for the industry certification. The industry certification must have been earned in the past 18 months at the time the student enrolls in the Collegiate High School Program. Appendix B contains a list of the college credit that is available for industry certifications earned in high school.

Student Eligibility

- Students must have a 3.5 unweighted high school GPA at the completion of their sophomore year. A GPA waiver will be given to students with a 3.25 to 3.49 unweighted high school GPA at the discretion of the high school principal or designee. The GPA waiver form must be completed and signed by the high school principal or designee at the time the Collegiate High School Program application is submitted.
- Students must be college ready in reading, writing, and mathematics based on eligible scores on the PERT, ACT, or SAT. Scores must be less than two years old at the time of enrollment.
- Students must maintain a 3.5 unweighted high school GPA to remain in the program. Students with a GPA waiver form must maintain an unweighted high school GPA between 3.25 and 3.49 to remain eligible. A waiver form is required each semester a student's high school GPA falls below 3.5.
- Students must maintain a 3.0 TCC GPA and a 75% successful completion rate in order to remain in the program. There are no exceptions.

Enrollment Process

- Students must submit a TCC College Application.
- Students must submit a TCC Collegiate High School Program Application.
- Students must submit an official high school transcript.
- Students must submit official PERT, ACT, or SAT test scores.
- Students must submit a signed student performance contract.
- Students and parents must complete an advising session.

Deadline

- Applications are accepted from xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx.

IV. Description of the methods, medium, and process by which students and their parents are annually informed about the availability of the collegiate high school program, the return on investment associated with participation in the program, and the information described in paragraphs (I) and (II)

TCC will work collaboratively with the School Board to jointly provide information to students and their parents through information sessions. TCC will also provide information via the TCC website and through flyers. TCC shall work with the high school to communicate directly with parents and students about the Collegiate High School Program.

The return on investment associated with participation in the program will be listed in a flyer. The flyer will show that students have the opportunity to earn 30 credit hours at no cost to the student. Traditional college students pay \$100.83 per credit hour which is \$3,024.90 for a total of 30 credit hours. The average cost of textbooks is \$150.00 per course which is covered by the high school.

V. Identification of the delivery methods for instruction and the instructors for all courses

All online courses and main campus courses that are included in Appendix A are available to the Collegiate High School Program students. All TCC instructors teaching online and main campus courses will be eligible to deliver instruction to the Collegiate High School Program students.

Courses that are offered on the high school campus will be taught by high school instructors who meet TCC's faculty credentials for teaching college level courses and have been interviewed by and approved by the appropriate TCC Dean or in some cases by TCC instructors. A list of the high school instructors is provided in Appendix C. Specific instructors may not be established at the time of this Agreement. Thus, an addendum to this Agreement will be added for each semester to specify high school course instructors.

VI. Identification of student advising services and progress monitoring mechanisms

TCC shall provide advising services to students participating in the Collegiate High School Program. TCC will designate a specific advisor to work with each student in the Collegiate High School. TCC will also work collaboratively with high school guidance counselors to provide guidance to students. TCC and the high school guidance counselors will jointly work to monitor the progress of students. TCC will use TCC's Starfish System to provide early alerts and progress surveys for students in the Collegiate High School Program. Both TCC and the School Board will ensure that students and their parents understand the amount of work necessary to succeed in college courses.

VII. Description of a program review and reporting mechanism regarding student performance outcomes

TCC's Office of Institutional Effectiveness will provide an annual program review. TCC's Office of Institutional Effectiveness will also provide relevant data regarding student performance outcomes annually to appropriate college and high school personnel. TCC's Office of Academic Affairs will monitor and ensure quality and consistency. TCC's Office of Academic Affairs will ensure that all faculty are evaluated during the academic year. An academic dean or designee will make a classroom visit after which a written evaluation will be provided to the Collegiate High School Program faculty member for his/her signature. The evaluation will be maintained on file by TCC.

VIII. Terms of funding arrangements to implement the collegiate high school program

Collegiate High School Program students shall be exempt from paying registration, matriculation, and laboratory fees.

Textbook Costs & ADA Accommodation Costs

Textbooks and electronic access to textbooks will be provided to students by the School Board. Textbooks purchased by the School Board shall remain the property of the School Board as specified in Section 1007.271 (17), F.S. TCC will continue its efforts to reduce the cost of textbooks and materials to the School Board. The costs of ADA accommodations for Collegiate High School Program students with disabilities taking courses on TCC's campus will be covered by TCC. The costs of ADA accommodations for Collegiate High School Program students with disabilities taking courses on the high school campus will be covered by the School Board.

Standard Tuition Rate

According to 1007.273(6) and 1007.271, F.S., the School Board is required to pay the standard tuition rate per credit hour to TCC for instruction taking place on the college campus for dual enrolled students. The approved standard tuition for FY 2015-2016 is \$71.98 per credit hour and \$2.33 per contact hour for career certificate programs. The rate will be charged for courses taking place on TCC's main campus, TCC's educational centers, and distance learning courses.

TCC will not charge tuition to the School Board for Summer 2015 and Summer 2016 dual enrollment students. TCC also will not limit participation based upon capacity, F.S. 1007.271(4) in any term.

TCC will use the fees collected to enhance the Collegiate High School Program. TCC will promote Collegiate High School Program participation, increase capacity, and enrich the

quality of services associated with the Collegiate High School Program. The School Board's payment of tuition to TCC will increase the number of counselors available to the Collegiate High School Program in order to help prepare students for transition to college, to counsel students in meta-majors and programs of study, and to track and provide feedback to students on their progress. TCC will also provide high school faculty and counselor training for dual enrollment.

Instructional Costs

It is the responsibility of the School Board to provide full instructional costs for Collegiate High School Program courses occurring on the high school site. For instruction occurring on the high school sites by college faculty, the School Board must reimburse TCC for the costs associated with the proportion of salary and benefits.

TCC cannot guarantee the availability of instructors for Collegiate High School Program offered at the high school. Schools can assist TCC by recommending qualified School Board instructors for consideration for teaching Collegiate High School Program courses offered at the high school.

TCC regularly uses high school faculty to teach both dual enrollment and regular TCC courses and incorporates training, mentoring, and assessment of these faculty into its regular adjunct program. Therefore, TCC's costs associated with instruction occurring on the high school site by TCC approved high school faculty who are paid by the School Board will be considered a normal part of TCC's obligation to its faculty for training and mentoring; no costs will be assessed.

Invoicing for Financial Obligations

TCC will invoice the School Board for financial obligations within 10 business days of TCC's Census date which is normally the 5th day of class each semester.

IN WITNESS WHEREOF, the School Board of Gadsden County, Florida and The District Board of Trustees, Tallahassee Community College, Florida have adopted this agreement and caused it to be executed by their respective chairs and chief executive officers, in accordance with Section 1007.273, F.S., Collegiate High School Program Contract.

Date

Chair, The District Board of Trustees,
Tallahassee Community College, Florida

Date

President, Tallahassee Community College

Date

Chair, Gadsden County School Board

Date

Superintendent, Gadsden County School District

Appendix A

2014-2015 Dual Enrollment Course – High School Subject Area Equivalency List for Tallahassee Community College Courses

This list should not be interpreted as the total number of dual enrollment courses available. Current law allows for any course in the Statewide Course Numbering System, with the exception of remedial courses and Physical Education skills courses, to be offered as dual enrollment. Three-credit (or equivalent) postsecondary courses taken through dual enrollment that are not listed below shall be awarded at least 0.5 high school credits (postsecondary courses offered for fewer than three (3) credits may earn less than 0.5 high school credit), either as an elective or subject area credit as designated in the local dual enrollment articulation agreement.

Any upper-level (3000-4000) postsecondary course that uses as a prerequisite one of the courses on this list that are awarded 1.0 high school credit shall also receive 1.0 high school credit.

ENGLISH

TCC Course	TCC Course Title	TCC Credit Hours	High School Graduation Subject Requirement Satisfied	High School Credit Awarded
AML2301	Major American Writers	3	English	1.0
ENC1101	College Composition	3	English	1.0
ENC1102	Argument and Persuasion	3	English	1.0
ENC2210	Technical Communications	3	English	0.5
ENL2000	British Literature	3	English	1.0
LIT2100	Masterpieces of World Literature	3	English	1.0

FOREIGN LANGUAGE

Foreign Language Courses: All four-credit foreign language courses (including American Sign Language), shall be awarded one full high school elective credit. Courses offered for three credits are awarded at least 0.5 high school elective credit.

TCC Course	TCC Course Title	TCC Credit Hours	High School Graduation Subject Requirement Satisfied	High School Credit Awarded
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FRE1120	Elementary French I	4	Elective: Foreign Language	1.0
FRE1121	Elementary French II	4	Elective: Foreign Language	1.0
GER1120	Elementary German I	4	Elective: Foreign Language	1.0
GER1121	Elementary German II	4	Elective: Foreign Language	1.0
ITA1120	Beginning Italian I	4	Elective: Foreign Language	1.0
ITA1121	Beginning Italian II	4	Elective: Foreign Language	1.0
LAT1120	Beginning Latin I	4	Elective: Foreign Language	1.0
LAT1121	Beginning Latin II	4	Elective: Foreign Language	1.0
SPN1120	Elementary Spanish I	4	Elective: Foreign Language	1.0
SPN1121	Elementary Spanish II	4	Elective: Foreign Language	1.0
SPN2220	Intermediate Spanish	4	Elective: Foreign Language	1.0
SPN2240	Intermediate Conversational Spanish I	3	Elective: Foreign Language	1.0

MATHEMATICS

TCC Course	TCC Course Title	TCC Credit Hours	High School Graduation Subject Requirement Satisfied	High School Credit Awarded
MAC1105	College Algebra	3	Mathematics	1.0
MAC1114	Precalculus Trigonometry	3	Mathematics	1.0
MAC1140	Precalculus Algebra	3	Mathematics	1.0
MAC1147	Precalculus Algebra and Trigonometry	5	Mathematics	1.0
MAC2233	Calculus for Management	3	Mathematics	1.0
MAC2311	Calculus with Analytic Geometry I	5	Mathematics	1.0
MAC2312	Calculus with Analytic Geometry I	5	Mathematics	1.0
MAC2313	Calculus with Analytic Geometry I	4	Mathematics	1.0
MAP2302	Differential Equations	3	Mathematics	1.0
MGF1106	Mathematics for Liberal Arts I	3	Mathematics	1.0
MGF1107	Mathematics for Liberal Arts II	3	Mathematics	1.0

STA2023	Introductory Statistics	3	Mathematics	1.0
STA2122	Introduction to Applied Statistics	4	Mathematics	1.0

PERFORMING AND FINE ARTS

Subject area credit in Performing/Fine Arts is awarded for approved courses regardless of whether a lab is taken with the course.

All performing fine arts courses must be taken for 3.0 or more college credit hours in order to be guaranteed 0.5 high school credits.

TCC Course	TCC Course Title	TCC Credit Hours	High School Graduation Subject Requirement Satisfied	High School Credit Awarded
ARH2050	Introduction to Art History and Art Criticism I	3	Performing/Fine Arts	0.5
ARH2051	Introduction to Art History and Art Criticism II	3	Performing/Fine Arts	0.5
ARH2500	Non-Western Art History	3	Performing/Fine Arts	0.5
ART1150C	Introduction to Jewelry Making	3	Performing/Fine Arts	0.5
ART1202C	Design I	3	Performing/Fine Arts	0.5
ART2203C	Introduction to Design II	3	Performing/Fine Arts	0.5
ART1205C	Color: Theory and Practice	3	Performing/Fine Arts	0.5
ART1300C	Drawing I	3	Performing/Fine Arts	0.5
ART2301C	Drawing II	3	Performing/Fine Arts	0.5
ART1330C	Figure Drawing	3	Performing/Fine Arts	0.5
ART1340C	Beginning Illustration	3	Performing/Fine Arts	0.5
ART2400C	Introduction to Printmaking	3	Performing/Fine Arts	0.5
ART2500C	Painting I	3	Performing/Fine Arts	0.5
ART2501C	Painting II	3	Performing/Fine Arts	0.5
FIL2000	Film Appreciation	3	Performing/Fine Arts	0.5

FIL1031	History of Film I	3	Performing/Fine Arts	0.5
GRA1103C	Computer Based Design I	3	Performing/Fine Arts	0.5
MUH2011	Introduction to Music History	3	Performing/Fine Arts	0.5
MUL1110	Music Appreciation	3	Performing/Fine Arts	0.5
PGY2401C	Darkroom Photography	3	Performing/Fine Arts	0.5
PGY2801C	Photoshop	3	Performing/Fine Arts	0.5
SPC1017	Fundamentals of Interpersonal Communication	3	Performing/Fine Arts	0.5
SPC1062	Business and Professional Speaking	3	Performing/Fine Arts	0.5
SPC2608	Public Speaking	3	Performing/Fine Arts	0.5
THE1000	Introduction to the Theatre	3	Performing/Fine Arts	0.5
TPP2110	Fundamentals of Acting	3	Performing/Fine Arts	0.5
TPP2111	Advanced Acting	3	Performing/Fine Arts	0.5
DAA1100	Contemporary Dance	1	Performing/Fine Arts	0.5
DAA1101	Contemporary Dance II	1	Performing/Fine Arts	0.5
DAA1200	Ballet I	1	Performing/Fine Arts	0.5
DAA01201	Ballet II	1	Performing/Fine Arts	0.5
MUN1310	College Choral	1	Performing/Fine Arts	0.5
MUN1340	Vocal Ensemble	1	Performing/Fine Arts	0.5

PHYSICAL EDUCATION

Please note: These courses only satisfy personal fitness, students must still complete another 0.5 credit physical education elective course to complete the 1.0 credit physical education graduation requirement.

TCC Course	TCC Course Title	TCC Credit Hours	High School Graduation Subject Requirement	High School Credit
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			Satisfied	Awarded
HSC1100	Concepts of Positive Living	3	Physical Education: Personal Fitness	0.5
HUN2270	Introduction to Sports Nutrition	3	Physical Education: Personal Fitness	0.5

SCIENCE

Criteria for Awarding High School Subject Area Credit in Science:

- Since all high school science courses (with lab) are awarded 1.0 high school science credits, then all college-level dual enrollment science courses (with lab) will be awarded 1.0 high school science credits.

- College-level dual enrollment science course **taken without a lab component** will be awarded 0.5 high school science credits.

- Note: Section 1003.428(2)(a)3, Florida Statutes, states that high school graduation requirements include successful completion of “Three credits in science, two of which must have a laboratory component.” Regardless of the number of science credits earned through dual enrollment, the requirement of two sciences **with a lab component** must be met to graduate.

Section 1003.428, Florida Statutes, requires three credits in science. One of the three credits must be Biology I or a series of courses equivalent to Biology I, one credit must be chemistry or physics or a series of courses equivalent to chemistry or physics, and one credit must be an equally rigorous course.

Biology I. Faculty reviewers have determined that the content in the sequence of BSCx010 and BSCx011 is comparable to the standards for Biology I and therefore may be used as preparation for the associated End-of-Course (EOC) assessment. BSCx010 and BSCx011 each may be assigned as an “equally rigorous” science course, but both must be completed for equivalency to Biology I and as preparation for Biology I EOC.

TCC Course	TCC Course Title	TCC Credit Hours	High School Graduation Subject Requirement Satisfied	High School Credit Awarded
AST1002	Introduction to Astronomy	3	Equally Rigorous	0.5
BOT1000	Plant Science	3	Equally Rigorous	0.5
AST1002	Introduction to Astronomy	3	Equally Rigorous	0.5
BSC1005	Introduction to the Biological Sciences	3	Equally Rigorous	0.5
BSC1005/ BSC1005L	Introduction to the Biological Sciences plus Lab	4	Equally Rigorous	1.0
BSC2010	Biology for Science Majors I	3	Biology I (with BSCX011) or	0.5

			Equally Rigorous	
BSC2010/ BSC2010L	Biology for Science Majors I plus Lab	4	Biology I (with BSCX011) or Equally Rigorous	1.0
BSC2011	Biology for Science Majors II	3	Biology I (with BSCX010) or Equally Rigorous	0.5
BSC2011/ BSC2011L	Biology for Science Majors II plus Lab	4	Biology I (with BSCX010) or Equally Rigorous	1.0
BSC1020	Introduction to Human Biological Sciences	3	Equally Rigorous	0.5
BSC1050	Environmental Systems	3	Equally Rigorous	0.5
BSC1084C	Human Biology: Essentials of Anatomy and Physiology	4	Equally Rigorous	1.0
BSC2085	Anatomy and Physiology I	3	Equally Rigorous	0.5
BSC2085/ BSC2085L	Anatomy and Physiology I plus Lab	4	Equally Rigorous	1.0
BSC2086	Anatomy and Physiology II	3	Equally Rigorous	0.5
BSC2086/ BSC2086L	Anatomy and Physiology II plus Lab	4	Equally Rigorous	1.0
BSC2250C	Field Biology of Florida with Lab	4	Equally Rigorous	1.0
CHM1020	Chemistry for General Education	3	Equally Rigorous	0.5
CHM1030	General Chemistry for Allied Health	3	Equally Rigorous	0.5
CHM1030/ CHM1030L	General Chemistry for Allied Health plus Lab	4	Equally Rigorous	1.0
CHM1045	General Chemistry I	3	Equally Rigorous	0.5
CHM1045/ CHM1045L	General Chemistry I plus Lab	4	Equally Rigorous	1.0
CHM1046	General Chemistry II	3	Equally Rigorous	0.5
CHM1046/ CHM1046L	General Chemistry II plus Lab	4	Equally Rigorous	1.0
CHM2210	Organic Chemistry I	3	Equally Rigorous	0.5
CHM2210/ CHM2210L	Organic Chemistry I plus Lab	4	Equally Rigorous	1.0
CHM2211	Organic Chemistry II	3	Equally Rigorous	0.5
CHM2211/ CHM2211L	Organic Chemistry II plus Lab	4	Equally Rigorous	1.0
ESC1000	Earth and Its Environment	3	Equally Rigorous	0.5
ESC1000/ ESC1000L	Earth and Its Environment plus Lab	4	Equally Rigorous	1.0

ESC1000L	Lab			
GLY1030	Environmental Geology	3	Equally Rigorous	0.5
GLY2010	Physical Geology	3	Equally Rigorous	0.5
GLY2010/ GLY2010L	Physical Geology plus Lab	4	Equally Rigorous	1.0
MCB2004	General Microbiology	3	Equally Rigorous	0.5
MCB2004/ MCB2004L	General Microbiology plus Lab	4	Equally Rigorous	1.0
MET1010	Meteorology	3	Equally Rigorous	0.5
OCE1001	Introduction to Oceanography	3	Equally Rigorous	0.5
PHY1020	Energy and Its Environmental Effects	3	Equally Rigorous	0.5
PHY1053	Elementary College Physics	3	Equally Rigorous	0.5
PHY1053/ PHY1053L	Elementary College Physics plus Lab	4	Equally Rigorous	1.0
PHY1054	Elementary College Physics II	3	Equally Rigorous	0.5
PHY1054/ PHY1054L	Elementary College Physics II plus Lab	4	Equally Rigorous	1.0
PHY2048	General Physics I	4	Equally Rigorous	0.5
PHY2048/ PHY2048L	General Physics I plus Lab	5	Equally Rigorous	1.0
PHY2049	General Physics II	4	Equally Rigorous	0.5
PHY2049/ PHY2049L	General Physics II plus Lab	5	Equally Rigorous	1.0
PSC1121	Introduction to Physical Sciences	3	Equally Rigorous	0.5

SOCIAL STUDIES

Social studies requirements for high school graduation in Florida are prescribed by statute. Unless indicated on the list below, **all college social science courses taken through dual enrollment receive elective credit.**

United States History. Faculty reviewers have determined that the content in the sequence of AMHx010 and AMHx020 is comparable to the standards for United States History and therefore may be used as preparation for the associated End-Of-Course (EOC) assessment. For any other AMH course or set of courses taken through dual enrollment, the school district and postsecondary institution may determine if that course or set of courses may be used as preparation for the U.S. History EOC. The AMH courses on this list, or those designated by the school district, may each satisfy 0.5 U.S. History credits toward high school graduation.

Economics. Section 1003(4282(3)(d), FS, requires one-half credit in economics, which must include financial literacy. The district and college will determine if the local postsecondary economics course meets this requirement.

TCC Course	TCC Course Title	TCC Credit Hours	High School Graduation Subject Requirement Satisfied	High School Credit Awarded
AMH2010	History of the United States I	3	Social Studies: United States History (EOC)	0.5
AMH2020	History of the United States II	3	Social Studies: United States History (EOC)	0.5
AMH1041	American Experience I	3	Social Studies: United States History	0.5
AMH1050	American Experience II	3	Social Studies: United States History	0.5
POS1041	National Government	3	Social Studies: United States Government	0.5
WHO2012	History of Civilization I	3	Social Studies: World History	0.5
WHO2022	History of Civilization II	3	Social Studies: World History	0.5

PRACTICAL ARTS AND CAREER CREDIT

All postsecondary courses taken through dual enrollment for three credits or higher that are part of a postsecondary career/technical program of study (Technical Certificate, Advanced Technical Certificate, ATD, AAS, AS) shall be awarded at least 0.5 elective credits toward high school graduation.

Appendix B

<i>Industry Certifications</i>	<i>State & TCC Articulated Pathway</i>		
	Course ID	Credit Hours	Notes
E/W Gadsden HS: Administrative Office Specialist to Office Administration A.S. (#2107); Office Management CCC (#6634)			
Microsoft Office Master MICRO017	CGS2100 Microcomputer Applications for Business	3	Up to 9
MOS Microsoft Office Word 2010 /2013	CTS1220C MS Specialist Word	3	
MOS Microsoft Office PowerPoint 2010/2013	CTS1230C MS Specialist PowerPoint	3	
MOS Microsoft Office Excel 2010/2013	CTS2225C MS Specialist Excel	3	
MOS Microsoft Office Access 2010/2013	CTS2401C MS Specialist Access	3	
W Gadsden HS: Digital Design to Graphic Design Technology A.S. (#2125)			
CIW Master Designer PROSO004	Professional Elective TBD	3	Up to 6
IC3 certificate	CGS1060 Computer and Internet Literacy	3	
Adobe Certified Associate Certification(s)	Depending upon Certification	Up to 6	
E/W Gadsden HS: Applied Information Technology to Web Technologies A.S. (#2128); Web Technologies CCC (#6317)			
CIW Assoc. Design Specialist PROSO001	CGS1820 Web Page Authoring	3	Up to 9
	CGS1555 Internet (Elective)	3	
CIW Master Designer PROSO004	COP2830 Scripting for the Web	3	
	Program Elective TBD	3	
IC3 certificate	CGS1060 Computer and Internet Literacy	3	
MOS Microsoft Office Word 2010 /2013	CTS1220C MS Specialist Word	3	
MOS Microsoft Office PowerPoint 2010/2013	CTS1230C MS Specialist PowerPoint	3	
MOS Microsoft Office Excel 2010/2013	CTS2225C MS Specialist Excel	3	
MOS Microsoft Office Access 2010/2013	CTS2401C MS Specialist Access	3	
E Gadsden HS: Nursing Assisting to Emergency Medical Services Technology A.S. (#2104); Emergency Medical Technician CCC (B312)			
CPR, Emergency Medical Responder EMR NREMT001	HSC2531 Medical Terminology	3	Up to 9
	EMS1059C First Responder Credential	3	
	TBD	3	

Appendix C

All TCC Faculty will be teaching Collegiate High School Program students taking courses online or on TCC's Main Campus.

Courses taught on the high school campus consist of the following:

Course	Instructor	Delivery Method