

# AGENDA

## SCHOOL BOARD WORKSHOP

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

December 16, 2014

4:30 P.M.

### THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to order
2. Financial Data Report
3. Discussion Items
  - a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues.
  - b. Miscellaneous finance department items:
    - i. Discussion of Uniform Grant Guideline – Effective 12/26/14 for new grants after this date; overall description; written procedures requirements.
    - ii. CAPE FTE Bonus payments status
    - iii. Another scam alert from bogus vendor
    - iv. FDOE Letter of Resolution regarding Audit Report No. 2014-171 finding for Federal Awards Finding No. 2.
    - v. Financial Disclosures and change to purchasing procedures.
    - vi. FTE forecast for the 2015-16 school year due to FDOE by January 9, 2014.
    - vii. Status of current year audit - anticipate audit report in March 2015
      1. Simultaneous review of TERMS access for the 2013-14 audit and the 2014-15 audit by the AG IT staff.
      2. AFR is being reviewed.
      3. Financial Disclosures and conflict of interest in the purchasing cycle;
      4. Verification of dependent's eligibility prior to enrollment of health care benefits;
  - c. Facilities update from Wayne Shepard.
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	1,981,408.27	2,247,589.28	6,248,317.01
	1113	CASH - CENTENNIAL BANK	1,048,905.59	.00	2,019,319.46-
	1114	PAYROLL CLEARING ACCT	.00	.00	1,048,905.59
	1115	ACCTS PAYABLE CLEARING ACCT	.00	193,400.33	855,537.38-
	1116	PETTY CASH	50.00	.00	493,031.96
	1117	WORKER'S COMPENSATION	116,514.44-	.00	299,631.63-
	1119	CASH EQUIVALENT AT SBA	231,130.46	6,000,000.00	6,137.74
	1121	TAXES RECEIVABLE CURRENT YEAR	.00	.00	122,652.18-
	1122	TAXES RECEIVABLE PRIOR YEAR	.00	.00	6,231,130.46
	1130	ACCOUNTS RECEIVABLE	16,307.82	.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	11,009.20	.00
	1145	DUE FROM 420 FUND	33,949.83	41,872.88	11,009.20
	1146	DUE FROM 431 FUNDS	.00	.00	142,861.98
	1147	OTHER FUNDS FOR A/C PAYABLE	.00	.00	67,039.27-
	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	140,965.55
	1161	DUE FROM 433 FUND	.00	.00	55,013.95
	1162	DUE FROM 435 FUND	.00	.00	.00
	1164	SBA INVESTMENTS POOL B	.00	.00	.00
	1165	DUE FROM 434 FUND	.00	.00	.00
	1169	Other Securities-Investments	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	4,650.50	.00	.00
	1224	DUE FROM STATE	.00	.00	4,650.50
	1225	U.S. GOVERNMENT-R O T C	.00	.00	.00
	1227	DUE FROM INTERNAL REVENUE SER	.00	.00	.00
	1228	P THOMAS RETIR LIFE IN/OUT	.00	.00	.00
	1229	OTHER	.00	.00	.00
	1231	INSURANCE, ETC.	.00	.00	.00
	1510	ESTIMATED REVENUE	.00	.00	.00
	1520	ENCUMBRANCES	3,384,253.77	146,123.25	219,047.84
	1530	EXPENDITURES	15,140,973.43	1,699,557.06	2,034.60
	*	TOTAL ASSETS AND OTHER DEBITS	21,950,969.26	10,339,552.00	7,977,977.71
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2100	CLEARING	.00	6,000,000.00	6,000,000.00

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- 12/10/14  
 TIME- 12:02  
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	BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
2114 BOARD BENEFITS-OTHER	69.14	85,733.54	294,550.72	208,886.32
2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
2121 OTHER	.00	.00	.00	.00
2122 DEDUCT/CONTRIB FOR EMP ON LEAV	1,673.28	.00	193.00	1,866.28
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	1,203,433.67	1,203,433.67	.00
2171 DEDUCTIONS	.00	.00	.00	.00
2172 CURRENTLY AVAILABLE	.00	.00	.00	.00
2173 OTHER PAYROLL DEDUCTIONS	269.24	213,898.09	347,896.29	134,267.44
2179 BENEFIT ACCOUNT HOLDING RE1109	.00	.00	.00	.00
2220 DEPOSITS PAYABLE	876.38	.00	.00	876.38
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	16,858,178.69	.00	2,091,490.50	18,949,669.19
2710 RESTRICTED FOR STATE CARRYOVER	.00	.00	.00	.00
2720 RESERVED FOR ENCUMBRANCES	3,384,253.77	219,047.84	146,123.25	3,311,329.18
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	21,950,969.26	7,722,113.14	10,083,687.43	24,312,543.55

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

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

PROCESSED- 12/10/14  
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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  
 FUND- 231

GADSDEN COUNTY SCHOOLS  
 SECTION 1011 LOAN FROM CCB

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

PROCESSED- 12/10/14  
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 MONTH- DECEMBER

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	371,723.67	.00	.00	371,723.67
	1530 EXPENDITURES	185,861.83	.00	.00	185,861.83
	* TOTAL ASSETS AND OTHER DEBITS	557,585.50	.00	.00	557,585.50
LIABILITIES	2510 APPROPRIATIONS	371,723.67	.00	.00	371,723.67
	2520 REVENUE	185,861.83	.00	.00	185,861.83
	2750 UNASSIGNED FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	557,585.50	.00	.00	557,585.50

RPRT- F2B40  
 DIST- 20  
 FUND- 293

GADSDEN COUNTY SCHOOLS  
 SUNTRUST LOAN FOR HMS

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

PROCESSED- 12/10/14  
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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1108	SUNTRUST BANK LOAN HMS	.00		
	1510	ESTIMATED REVENUE	100,649.89	.00	.00
	1530	EXPENDITURES	100,716.73	.00	100,649.89
				.00	100,716.73
	*	TOTAL ASSETS AND OTHER DEBITS	201,366.62	.00	201,366.62
LIABILITIES	2510	APPROPRIATIONS	201,366.62	.00	
	2520	REVENUE	.00	.00	201,366.62
	2725	RESTRICTED FUND BAL DEBT SERV	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
				.00	.00
	*	TOTAL LIABILITIES	201,366.62	.00	201,366.62

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- 12/10/14  
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 MONTH- DECEMBER

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			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	156,845.10	.00	.00	156,845.10
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	.00	.00	.00	.00
	1520	ENCUMBRANCES	176,411.47	.00	.00	176,411.47
	1530	EXPENDITURES	451,381.47	.00	.00	451,381.47
	*	TOTAL ASSETS AND OTHER DEBITS	784,638.04	.00	.00	784,638.04
LIABILITIES	2510	APPROPRIATIONS	608,226.57	.00	.00	608,226.57
	2520	REVENUE	.00	.00	.00	.00
	2720	RESERVED FOR ENCUMBRANCES	176,411.47	.00	.00	176,411.47
	2726	CAPITAL PROJ RESTRICTED FD BAL	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	784,638.04	.00	.00	784,638.04

RPRT- F2B40  
 DIST- 20  
 FUND- 340

GADSDEN COUNTY SCHOOLS  
 PECO FUNDS

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

PROCESSED- 12/10/14  
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 MONTH- DECEMBER

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	60,753.00	.00	20,197.56	40,555.44
	1115 ACCTS PAYABLE CLEARING ACCT	.00	20,197.56	20,197.56	.00
	1510 ESTIMATED REVENUE	253,807.00	.00	.00	253,807.00
	1520 ENCUMBRANCES	76,626.06	.00	19,647.56	56,978.50
	1530 EXPENDITURES	53,739.00	20,197.56	.00	73,936.56
	* TOTAL ASSETS AND OTHER DEBITS	444,925.06	40,395.12	60,042.68	425,277.50
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	.00	114,492.00
	2720 RESERVED FOR ENCUMBRANCES	76,626.06	19,647.56	.00	56,978.50
	* TOTAL LIABILITIES	444,925.06	19,647.56	.00	425,277.50



RPRT- F2B40  
 DIST- 20 GADSDEN COUNTY SCHOOLS  
 FUND- 360 CO & DS FUND # 360

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

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 MONTH- DECEMBER PRD- 06

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

PROCESSED- 12/10/14  
 TIME- 12:02  
 MONTH- DECEMBER

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1108	SUNTRUST BANK LOAN HMS	5,018.70	.00	
	1112	CASH-CAPITAL CITY	2,136,999.78	483,772.94	5,018.70
	1115	ACCTS PAYABLE CLEARING ACCT	.00	1,374.45	2,619,398.27
	1143	CAPITAL IMPROVEMENT FUNDS	.00	1,374.45	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	.00	.00	.00
	1520	ENCUMBRANCES	416,398.75	.00	.00
	1530	EXPENDITURES	257,385.73	1,374.45	415,024.30
				.00	258,760.18
	*	TOTAL ASSETS AND OTHER DEBITS	2,815,802.96	4,123.35	3,298,201.45
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	888,709.77	.00	.00
	2720	RESERVED FOR ENCUMBRANCES	416,398.75	483,772.94	1,372,482.71
	2769	UNDESIGNATED FUND BALANCE	1,510,694.44	.00	415,024.30
				.00	1,510,694.44
	*	TOTAL LIABILITIES	2,815,802.96	483,772.94	3,298,201.45

RPRT- F2B40  
 DIST- 20  
 FUND- 391

GADSDEN COUNTY SCHOOLS  
 CAPITAL OUTLAY OTHER

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

PROCESSED- 12/10/14  
 TIME- 12:02  
 MONTH- DECEMBER

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

PROCESSED- 12/10/14  
 TIME- 12:02  
 MONTH- DECEMBER

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	33,950.20	.00	.00	33,950.20
	1115 ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1510 ESTIMATED REVENUE	.00	.00	.00	.00
	1520 ENCUMBRANCES	59,150.21	.00	.00	59,150.21
	1530 EXPENDITURES	1,530,584.33	.00	.00	1,530,584.33
	* TOTAL ASSETS AND OTHER DEBITS	1,623,684.74	.00	.00	1,623,684.74
LIABILITIES	2510 APPROPRIATIONS	1,564,534.53	.00	.00	1,564,534.53
	2520 REVENUE	.00	.00	.00	.00
	2720 RESERVED FOR ENCUMBRANCES	59,150.21	.00	.00	59,150.21
	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	1,623,684.74	.00	.00	1,623,684.74

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	387,648.95	43,786.53	127,741.15	303,694.33
	1114 PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115 ACCTS PAYABLE CLEARING ACCT	.00	116,731.95	116,858.71	126.76-
	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	14,193.06	210,529.51	96,512.25	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	1,369,956.21	15,814.08	117,197.03	1,268,573.26
	1530 EXPENDITURES	1,368,990.38	213,244.20	.00	1,582,234.58
	* TOTAL ASSETS AND OTHER DEBITS	7,217,993.92	600,106.27	458,309.14	7,359,791.05
LIABILITIES	2020 CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2114 BOARD BENEFITS-OTHER	63.38	63.38	.00	.00
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	.00	11,009.20	11,009.20	.00
	2167 DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00	.00
	2170 PAYROLL DED & WITHOLDINGS	.00	.00	.00	.00
	2173 OTHER PAYROLL DEDUCTIONS	63.38	63.38	.00	.00
	2500 BUDGETARY CREDITS	.00	.00	.00	.00
	2510 APPROPRIATIONS	4,157,121.03	.00	.00	4,157,121.03
	2520 REVENUE	1,390,637.83	.00	243,306.84	1,633,944.67
	2720 RESERVED FOR ENCUMBRANCES	1,369,956.21	117,197.03	15,814.08	1,268,573.26
	2769 UNDESIGNATED FUND BALANCE	300,152.09	.00	.00	300,152.09
	2891 ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	7,217,993.92	128,332.99	270,130.12	7,359,791.05

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	151.10	184,734.86	184,734.86	151.10
	1113 CASH - CENTENNIAL BANK	.00	.00	.00	.00
	1114 PAYROLL CLEARING ACCT	.00	.00	74,204.11	74,204.11-
	1115 ACCTS PAYABLE CLEARING ACCT	.00	40,874.18	67,864.28	26,990.10-
	1117 WORKER'S COMPENSATION	.00	.00	536.83	536.83-
	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	10,280,717.79	.00	1,372,267.99	8,908,449.80
	1520 ENCUMBRANCES	879,190.68	68,100.49	62,581.48	884,709.69
	1530 EXPENDITURES	2,355,593.88	173,168.24	.00	2,528,762.12
	* TOTAL ASSETS AND OTHER DEBITS	13,515,653.45	466,877.77	1,762,189.55	12,220,341.67
LIABILITIES	2020 CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2100 CLEARING	.00	.00	.00	.00
	2114 BOARD BENEFITS-OTHER	.00	7,495.70	25,504.78	18,009.08
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2122 DEDUCT/CONTRIB FOR EMP ON LEAV	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	33,949.83	142,861.98	41,872.88	67,039.27-
	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	105,253.75	105,253.75	.00
	2173 OTHER PAYROLL DEDUCTIONS	.00	19,494.40	31,049.64	11,555.24
	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	10,280,717.79	.00	1,372,267.99-	8,908,449.80
	2520 REVENUE	2,317,366.13	.00	142,861.98	2,460,228.11
	2720 RESERVED FOR ENCUMBRANCES	879,190.68	62,581.48	68,100.49	884,709.69
	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	13,515,653.45	337,687.31	957,624.47-	12,220,341.67

RPRT- F2B40  
 DIST- 20  
 FUND- 432

GADSDEN COUNTY SCHOOLS  
 TARGETED ARRA STIMULUS FUNDS

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

PROCESSED- 12/10/14  
 TIME- 12:02  
 MONTH- DECEMBER

PAGE- 14  
 FY- 15  
 PRD- 06

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	.00		
	1114	PAYROLL CLEARING ACCT	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00
	1117	WORKER'S COMPENSATION	.00	.00	.00
	1149	DUE FROM 432 FUNDS	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1221	STATE REIMBURSEMENTS	.00	.00	.00
	1510	ESTIMATED REVENUE	.00	.00	.00
	1530	EXPENDITURES	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	.00	.00	.00
LIABILITIES	2114	BOARD BENEFITS-OTHER	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00
	2167	DUE TO ACCOUNTS PAYABLE FUND	.00	.00	.00
	2170	PAYROLL DED & WITHOLDINGS	.00	.00	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00
	2510	APPROPRIATIONS	.00	.00	.00
	2520	REVENUE	.00	.00	.00
	2750	UNASSIGNED FUND BALANCE	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	.00	.00	.00

RPRT- F2B40  
 DIST- 20  
 FUND- 434

GADSDEN COUNTY SCHOOLS  
 ARRA RACE TO THE TOP

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

PROCESSED- 12/10/14  
 TIME- 12:02  
 MONTH- DECEMBER

PAGE- 15  
 FY- 15  
 PRD- 06

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	.00		
	1114	PAYROLL CLEARING ACCT	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00
	1117	WORKER'S COMPENSATION	.00	.00	.00
	1130	ACCOUNTS RECEIVABLE	.00	.00	.00
	1165	DUE FROM 434 FUND	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	334,368.09	.00	334,368.09
	1520	ENCUMBRANCES	2,456.02	.00	13,848.43
	1530	EXPENDITURES	109,593.24	.00	109,593.24
	*	TOTAL ASSETS AND OTHER DEBITS	446,417.35	11,392.41	457,809.76
LIABILITIES	2114	BOARD BENEFITS-OTHER	.00	.00	.00
	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00
	2170	PAYROLL DED & WITHOLDINGS	.00	.00	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00
	2510	APPROPRIATIONS	334,368.09	.00	334,368.09
	2520	REVENUE	109,593.24	.00	109,593.24
	2720	RESERVED FOR ENCUMBRANCES	2,456.02	.00	11,392.41
	2769	UNDESIGNATED FUND BALANCE	.00	.00	13,848.43
	*	TOTAL LIABILITIES	446,417.35	11,392.41	457,809.76



RPRT- F2B40  
 DIST- 20  
 FUND- 851

GADSDEN COUNTY SCHOOLS  
 TRUST FUND-UNREIMBURSE MEDICAL

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

PROCESSED- 12/10/14  
 TIME- 12:02  
 MONTH- DECEMBER

PAGE- 16  
 FY- 15  
 PRD- 06

			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	13,199.43	.00	.00	13,199.43
	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	13,199.43	.00	.00	13,199.43
LIABILITIES	2110	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2179	BENEFIT ACCOUNT HOLDING RE1109	13,199.43	.00	.00	13,199.43
	*	TOTAL LIABILITIES	13,199.43	.00	.00	13,199.43

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- 12/10/14 PAGE- 17  
 TIME- 12:02 FY- 15  
 MONTH- DECEMBER PRD- 06

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
REQUEST TOT *	TOTAL ASSETS AND OTHER DEBITS	50,167,667.76	11,944,845.41	10,262,642.43	51,849,870.74
	* TOTAL LIABILITIES	50,167,667.76	8,209,155.45	9,891,358.43	51,849,870.74

Gadsden County School District  
Contracted Services and Board Notification of Vendor Payments Near or over \$15,000  
12/16/14 Board Meeting

Contractors

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
none						

Board Notification

Fund	Object #	Vendor	Description	Amount	Date	Purchase Order #
None						



Kimberly Ferree &lt;ferreek@gcpsmail.com&gt;

## 2013/14 CAPE FTE Bonus Dollars

1 message

Dr. Sylvia R. Jackson <jacksons@gcpsmail.com>

Mon, Dec 8, 2014 at 6:07 PM

To: Jamaal Holt <holtj@gcpsmail.com>, Renae Presha <preshar@gcpsmail.com>, James Bradwell <bradwelljames@gcpsmail.com>, Angel Forde <fordea@gcpsmail.com>, Delwyn Hall <halld@gcpsmail.com>, Kimblin Nesmith <nesmithk@gcpsmail.com>, Cyrilla Hackley <hackleyc@gcpsmail.com>, Cynthia Reynolds <reynoldsc@gcpsmail.com>, Miranda Cole <colem@gcpsmail.com>, Kimberly Grant <grantk@gcpsmail.com>, Cornelius Pace <paceco@gcpsmail.com>, Kareen Jackson <jacksonk@gcpsmail.com>  
Cc: Kimberly Ferree <ferreek@gcpsmail.com>, Delshuana Jackson <jacksond@gcpsmail.com>, Juanita Ellis <ellisj@gcpsmail.com>, Pauline West <westp@gcpsmail.com>, Melvin Roberts <robertsm@gcpsmail.com>, Angela Sapp <sappa@gcpsmail.com>

Good Afternoon,

Several of you have inquired about 2013/14 CAPE FTE bonus. Ms. Ferree and I spent this afternoon on telephone conference with FLDOE representatives regarding how these dollars are generated, projected distributions to districts, and the identification of qualified recipients. In short, the following information was provided to us:

- Sometime around **December 20, 2014** districts will receive the FEFEP third calculation which will provide the total amount of 2013/14 CAPE bonus dollars generated for each district. This amount is based on the number of students earning CTE certifications that were enrolled in CTE Theme Courses during the **2013/14 school year**.
- Sometime in January, FLDOE will release reports (F71297 and F71002) that list the students earning certifications, certification ID, teacher ID, and certification funding weight (.1 or .2).
- A portion of the bonus dollars is for actual teacher bonuses and a portion should go to program improvement.
- Qualifying teachers may receive anywhere from \$25 to \$50 (based on the weight of the certification) per certification not exceeding \$2000.

At this time no district has received 2013/14 CAPE FTE bonus dollars. The above is a brief summary of what will occur once the dollars have actually been allocated and can be drawn down by the district. If you have any questions, let me know.

SRJ

—  
Dr. Sylvia R. Jackson  
Gadsden County Public Schools  
Career and Technical Education  
Director, Gadsden Technical Institute  
-jacksons@gcpsmail.com  
(850)875-8324

## General Information about the FEFP Calculation for Industry Certification

- Industry certification activity is not included until the 3<sup>rd</sup> calculation is run
  - Any data in the earlier calculation is just a placeholder from the previous year
- Funding is based on the prior year industry certification activity reported in Survey 5 for the K-12 database
- Included in the add-on FTE section of the FEFP Calculation files:
  - <http://www.fldoe.org/fefp/offrfefp.asp>

## General Information about the FEFP Calculation for Industry Certification

- Each district must allocate at least 80 percent of the funds provided for industry certification, in accordance with this paragraph, to the program that generated the funds.
- This allocation may not be used to supplant funds provided for basic operation of the program.

## 2013-14 FEFP

- Included one-time calculation for catch-up FTE to transition from a graduation cohort to an annual cohort.
- FEFP calculation documentation (4<sup>th</sup> calculation):
- <http://www.fldoe.org/fefp/pdf/1314-Fourth.pdf>
  - See table for “Add-on Weighted FTE”
  - Column “Industry Certified Career Ed. Supplement FTE” and “Industry Certified Catch-Up FTE”

## 2014-15 FEFP

- Calculated based on students in career-themed courses in 2013-14 who earned industry certifications on the ICFL
- Bonuses must be distributed in 2014-15 to eligible teachers based on certifications funded in the 2014-15 FEFP calculation
  - Districts need processes for determining the teachers who provided direct instruction. The FLDOE does not distribute these funds.
  - NOTE: Bonuses are funded by the district from the funds generated in the FEFP calculation for the add-on FTE. There is no separate funding source.

[www.FLDOE.org](http://www.FLDOE.org)



## 2014-15 FEFP

- Calculation for high school students will not be capped at 0.3 FTE per student
- Middle grades students earning industry certifications on the “CAPE Industry Certification Funding List” will be included for a maximum of 0.1 FTE

## NEW Funding Report

- F71415 – CAPE-Eligible Industry Certifications
  - District of Instruction (Number)
  - District Name
  - School of Instruction (Number)
  - School Name
  - Student ID
  - Grade Level
  - Industry Certification ID
  - Bonus Weight (ex. 0.1)
  - Course Year (Submission)
- Districts can request on the “Reports for Request” list as DPSdd.GQ.F71415.Yyyys
  - Available for 2014-15 Survey 2 until Survey 5 is final

## New Teacher Bonus Language

- For CAPE industry certifications earned in the 2013-2014 school year and in subsequent years, the school district shall distribute to each classroom teacher who provided direct instruction toward the attainment of a CAPE industry certification that qualified for additional full-time equivalent membership...
  - \$25 for each student taught by a teacher who provided instruction in a course that led to the attainment of an industry certification on the 2013-14 Industry Certification Funding List with a weight of 0.1.
  - A bonus in the amount of \$50 for each student taught by a teacher who provided instruction in a course that led to the attainment of a CAPE industry certification on the CAPE Industry Certification Funding List with a weight of 0.2, 0.3, 0.5, and 1.0.

## Teacher Bonus Language

- Additional Teacher Bonus Language:
  - Bonuses awarded pursuant to this paragraph shall be provided to teachers who are employed by the district in the year in which the additional FTE membership calculation is included in the calculation.
  - Bonuses shall be calculated based upon the associated weight of an industry certification on the Industry Certification Funding List for the year in which the certification is earned by the student.
  - Any bonus awarded to a teacher under this paragraph may not exceed \$2,000 in any given school year and is in addition to any regular wage or other bonus the teacher received or is scheduled to receive.
- All teachers whose instruction leads to the industry certification attainment must receive the bonus
  - Bonus is not pro-rated among the eligible teachers

[www.FLDOE.org](http://www.FLDOE.org)

## **Teacher Bonus Scenario 2 – Student earns certification based on instruction received in a single course**

- In this scenario, a student receives instruction in multiple courses that leads to the attainment of an industry certification.
- Each teacher whose direct instruction lead to the attainment of an industry certification must receive the bonus.
  - The bonus is NOT pro-rated among the eligible teachers.

## Data Reports on Funding Calculation – Student Level

- **F71297** – Includes the following elements:
  - Student ID
  - First Name
  - Last Name
  - District of Instruction
  - School of Instruction
  - Industry Certification ID
  - Year Earned
  - Grade Level
  - Course Number
  - Teacher ID
  - Funding Weight
  - Estimated proportional share of total funding weight



American Yellow Group Inc.  
 Outsourced Accounting Department  
 Bulgaria,  
 Varna 9002 ,PO Box 83

PHONE: 800 440 3820; FAX: 800 603 0681

9/2/2013;PENDING INVOICE FOR TWELVE MONTHS  
[www.general-credit-protection.com](http://www.general-credit-protection.com)/COLLECTION WARNING



Customer Information  
 Gadsden County Schools  
 35 Martin Luther King Jr Blvd  
 Quincy

INVOICE :418693; DATE:12/4/2014

FL 32351-4400

VENDOR NUMBER 24716	LAST CHANCE TO PROTECT YOUR CREDIT SCORE IN GOOD STANDING!!!		SIC Code 821103	NAICS Description Elementary & Secondary Schools
ORDER ID 738541	TERMS <b>PAYABLE IMMEDIATELY</b>			
ID PRODUCT NAME	QUANTITY	UNIT PRICE	TOTAL PURCHASE	
Facebook and Twitter Features	1 Year	\$496.95	Subtotal:	\$496.95
		Free	Sales Tax:	\$0.00
			Order Total:	\$496.95
				<small>1.5% monthly interest fee on all overdue accounts</small>
Thank you for doing business with us!			Total Payment:	\$496.95

This file is referred to DEBT COLLECTORS-General Credit Protection Inc. /Credit Bureau Recovery

INVOICE DATE	12/4/2014	 
Send check to: American Yellow Group Inc. Bulgaria, Varna 9002, PO Box 83		
1 Year listing: \$496.95 <input type="checkbox"/>		
2 Years listing: \$779.95 <input type="checkbox"/>		
PHONE NUMBER: 8506279651		
RETURN BOTTOM PORTION ALONG WITH THE PAYMENT		
SIGNATURE: _____		



American Yellow Group Inc.  
 Outsourced Accounting Department  
 Bulgaria,  
 Varna 9002 ,PO Box 83

PHONE: 800 440 3820; FAX: 800 603 0681

9/2/2013;PENDING INVOICE FOR TWELVE MONTHS

[www.general-credit-protection.com](http://www.general-credit-protection.com)/COLLECTION WARNING

Customer Information  
 County School Board Ese  
 35 Martin Luther King Jr Blvd  
 Quincy

INVOICE :418693; DATE:12/4/2014

FL 32351-4411

VENDOR NUMBER 24716	LAST CHANCE TO PROTECT YOUR CREDIT SCORE IN GOOD STANDING!!!		SIC Code 821103	NAICS Description Elementary & Secondary Schools
ORDER ID 738541	TERMS <b>PAYABLE IMMEDIATELY</b>			
ID PRODUCT NAME	QUANTITY	UNIT PRICE	TOTAL PURCHASE	
Facebook and Twitter Features	1 Year	\$496.95	Subtotal:	\$496.95
		Free	Sales Tax:	\$0.00
			Order Total:	\$496.95
				<small>1.5% monthly interest fee on all overdue accounts</small>
Thank you for doing business with us!			Total Payment:	\$496.95

This file is referred to DEBT COLLECTORS-General Credit Protection Inc. /Credit Bureau Recovery

INVOICE DATE	12/4/2014	 	Send check to: American Yellow Group Inc. Bulgaria, Varna 9002, PO Box 83 PHONE NUMBER: 8508751311
1 Year listing: \$496.95 <input type="checkbox"/> 2 Years listing: \$779.95 <input type="checkbox"/>			
RETURN BOTTOM PORTION ALONG WITH THE PAYMENT SIGNATURE: _____			





**State Board of Education**

Gary Chartrand, *Chair*  
John R. Padget, *Vice Chair*  
*Members*  
Ada G. Armas, M.D.  
John A. Colon  
Marva Johnson  
Rebecca Fishman Lipsey  
Andy Tuck

**Pam Stewart**  
Commissioner of Education

October 15, 2014

Reginald C. James, Superintendent  
Gadsden County District Schools  
35 Martin Luther King Jr Blvd  
Quincy, Florida 32351-4411

RE: Auditor General Report Number 2014-171

Dear Superintendent James:

Thank you for your response to our request for documentation relative to the finding from the above-referenced report pertaining to federal programs. While it is determined that the finding is sustained, we have reviewed the documentation related to the finding and believe that appropriate corrective measures have been taken to resolve Federal Awards Finding No. 2. The basis for the Florida Department of Education's decision is stated below.

It is determined in Finding No. 2 that the district has provided procedures which ensure that federal grant expenditures are only incurred within the period of availability. No further action is required relative to this finding.

Please contact Alricky Smith at 850-245-9875 if you have any questions or if we can be of assistance.

Sincerely,



Martha K. Asbury

MKA/js

cc: Kimberly Ferree, Assistant Superintendent for Business and Finance

Martha Asbury  
Assistant Deputy Commissioner, Finance and Operations

---

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

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

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**Federal Awards Finding No. 2:**

**Federal Agency:** United States Department of Education

**Pass-Through Entity:** Florida Department of Education

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

**Finding Type:** Noncompliance and Significant Deficiency

**Questioned Costs:** \$10,278

---

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

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

---

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

---

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



# MEMORANDUM

PHONE: 850-412-2801  
FAX: 850-487-4403

**DATE:** December 9, 2014  
**TO:** Kim Ferree, Assistant Superintendent for Business & Finance  
**FROM:** Leslee Walker, CPA, Lead Senior Auditor  
**SUBJECT:** Purchasing Procedures – Conflicts of Interest

In connection with the audit of Gadsden County District School Board for the fiscal year ended June 30, 2014, we are requesting confirmation concerning the following information:

It is our understanding that for the 2013-14 fiscal year, the District had Board Policy 6460 – Vendor Relations in place which prohibits the District from entering into a contract knowingly with any supplier of materials, supplies and services that any Board member or the Superintendent has any financial interest, direct or indirect.

Additionally, the Board Members, the Superintendent, as well as yourself, are required to file annual Statement of Interest Forms pursuant to Section 112.3145, Florida Statutes.

It is our understanding that copies of the annual Statement of Interest Forms are not provided to the Finance Department Purchasing Clerk for routine review and consideration before purchasing decisions are made.

Please indicate by checking below if our understanding is correct, generally correct, or incorrect and provide explanations or supporting documentation, if applicable.

- Understanding is correct as stated.
- Understanding is generally correct, except for the attached.
- Understanding is incorrect. See attached explanation and supporting documentation.

Kimberly S. Ferree  
Name and Title

12/9/14  
Date

Thank you for your assistance with this audit matter.

In order for us to complete our audit in a timely manner, please provide a response by December 12, 2014.

If you have any questions, please contact me at [lesleewalker@aud.state.fl.us](mailto:lesleewalker@aud.state.fl.us).

CC: Reginald C. James, Superintendent Gadsden County District School Board



Kimberly Ferree &lt;ferreek@gcpsmail.com&gt;

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**Financial Disclosures**

1 message

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**Kimberly Ferree** <ferreek@gcpsmail.com>  
To: LESLEE WALKER <LESLEEWALKER@aud.state.fl.us>  
Cc: Shirley Alday <aldays@gcpsmail.com>

Wed, Dec 10, 2014 at 8:54 AM

Leslee

This is to confirm to you that the District has taken immediate corrective action regarding the Finance Department's Purchasing Clerk access to the annual Statement of Interest Forms. Ms. Alday has been trained on how to access and search the Florida Commission of Ethics website to view the Board and Superintendent's financial disclosures as well as the Leon County Supervisor of Elections website to view the Assistant Superintendent of Business and Finance filing. We have also build a file to copy those access walk through instructions and the most recent filings for her review. She has begun to immediate review those forms and will consider that information when finalizing the purchasing process and consideration of any conflict of interest.

—

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