

# AGENDA

## SCHOOL BOARD WORKSHOP

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

March 24, 2015

4:30 P.M.

### THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to order
2. Financial Data Report See Page #4
3. Discussion Items
  - a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues. Various PO(s) – See Agenda Item In Regular Board meeting See Page #20
  - b. GASB 54 implementation and specific language to delegate Assigned Fund Balance – See Agenda Item in Regular Board Meeting regarding Resolution 14-01. Resolution supplements Board Policy 6100. Passage of Resolution 14-01 demonstrates compliance with the GASB 54 requirements. See Page #21
  - c. Update on Medicaid revenue receipt issues; changes in assistance currently being received from other DSB and our need for long-term change; attached descriptive information regarding this consultant and services offered; contractor is an expert in this very compliance and highly regulated area who would provide greater benefit than minimal cost associated; See Agenda Item in Regular Board Meeting that requests approval on consultant contracts to serve the district for both services effective the next fiscal year, beginning July 1, 2015.
  - d. Power Buying Group (PBG) Letter of Agreement for 2015-16 fiscal year for the school food service program. – See Agenda Item in Regular Board Meeting.
  - e. TRIM Timetable – See Agenda Item in Regular Board Meeting. See Page #68
  - f. Federal Funds Budget Amendments 3, 4, and 5 – See Agenda Items in Regular Board Meeting

g. Miscellaneous Items

- i. Change in payroll distribution to Capital City Bank was implemented on the March 10<sup>th</sup> payroll. Implementation was smooth thanks to the multi-agency collaborative efforts. Page #71
- ii. Status of IRS Change and Implementation – letters have been sent to the 4 parties; we have contacted the Sheriff's office regarding a change in arrangements as required by IRS; Update on using a private vendor to assist with this service; possible change in delivery in the next budget cycle.
- iii. Status of School Recognition funds – April 11. These schools shared the recognition across all position types (not just teachers) that is truly a testament as to why they are and how they got to be a school that earns recognition funding. See Page #79
- iv. Responded to P&T which they subsequently requested truncation in response length so continuing to rework at time that the Board package is due, provided the required attorney and management representation letters. Anticipate Audit Report to be released prior to the end of March.
- v. Cost to Food Service for bat extraction estimated at over \$6,000. Want to acknowledge the Food Service, Custodial, Facilities Director, and the Safety Director for their hard work on these eradication and clean up.
- vi. Closed out the Construction, Architect, Engineer, and other POs on the Havana Middle School Addition. We only have the mill work remaining to be paid. See Page #87

**Construction Project Status and Savings** - The Guaranteed Maximum Price for the Construction Manager was issued at \$4,821,118. The total we paid on the GMP with the CM was \$4,675,608, resulting in a saving \$145,510 on the GMP contract.

This allowed us to parlay those additional project funds into other aspects of this project, such as the millwork and furniture. The total capital outlay implementation plan for this project was \$5,595,000 which included the GMP for the CM; the Architect/Engineering contract; other purchase orders supervised by our facilities director; as well as capitalizable cost for the bond and finance professions when the district was attempting to initially finance this project with a COP that resulted in a sunk cost of \$76,500. We anticipate the total overall savings on this project to be \$37,429.

From this capital outlay implementation budget we have issued PO 187575 in the amount of \$102,999.02 for the mill work.

**Cost Saving in Closing Havana Elementary School:** It is difficult to anticipate the total cost savings from closing the Havana Elementary School until it can be determined how many staff will also reduced or be reabsorbed into the system. Our current year budget has General Fund salary expense as \$1,304,709 and benefits expense as \$357,642 with Federal Fund salary expense as \$363,116 and benefits expense as \$82,188 as our the payroll file on 2/28/15.

Savings from our insurance policy will not see any signification reductions and the property portion would be transferred to the increase of square space at the combined schools.

Our most significant savings would be cost avoidance in not having to maintain the older structure as well as no separate utility cost which is summarized in the following table.

Utility code	FY 13/14 expense	FY 14/15 YTD expense
410 natural gas	\$11,369.35	\$10,543.98
430 electricity	\$62,799.40	\$67,692.11
381 other (garbage)	\$7,454.52	\$5,057.91
Total	\$81,623.27	\$83,294.00

- vii. American Healthcare Act Tracking and possible consequences to the district. Tracking for the 21 weeks that the tracking period has been active. Budget committee will consider options that other districts have implemented to offset this additional cost and used a staffing agency (Kelly) to provide the district with all subs. See Page #88
- viii. Federal regulatory changes regarding hiring food managers. Reorganization employee job descriptions cover the requirements. See Page #96
- ix. Legislative trends See Page #98

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	1,042,532.74-	4,374.00	1,042,532.74-
	1113	CASH - CENTENNIAL BANK	1,049,083.77	.00	1,049,083.77
	1114	PAYROLL CLEARING ACCT	.00	.00	864,852.60-
	1115	ACCTS PAYABLE CLEARING ACCT	.00	4,374.00	544,802.60
	1116	PETTY CASH	50.00	.00	50.00
	1117	WORKER'S COMPENSATION	202,839.54-	.00	6,180.35
	1119	CASH EQUIVALENT AT SBA	4,231,100.35	.00	4,231,100.35
	1121	TAXES RECEIVABLE CURRENT YEAR	.00	.00	.00
	1122	TAXES RECEIVABLE PRIOR YEAR	.00	.00	.00
	1130	ACCOUNTS RECEIVABLE	16,197.72	.00	16,197.72
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00
	1142	DUE FROM INTERNAL FUND	14,347.10	.00	14,347.10
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1144	DUE FROM FOOD SERVICE FUND	.00	.00	.00
	1145	DUE FROM 420 FUND	197,423.11	.00	197,423.11
	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	15,527.43
	1156	EQUIPMENT	.00	.00	.00
	1158	TRANSPORTATION	140,965.55	.00	140,965.55
	1159	MAINTENANCE	55,013.95	.00	55,013.95
	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	13,077.88	.00	8,703.88
	1169	Other Securities-Investments	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	4,650.50	.00	4,650.50
	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	41,798,164.00	.00	41,798,164.00
	1520	ENCUMBRANCES	2,341,466.00	132,929.80	2,270,737.23
	1530	EXPENDITURES	25,794,878.50	1,760,283.80	27,555,162.30
	*	TOTAL ASSETS AND OTHER DEBITS	74,426,573.58	1,901,961.60	1,628,242.12
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00
	2100	CLEARING	.00	.00	.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- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

PAGE- 2  
 FY- 15  
 PRD- 09

	BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
2114 BOARD BENEFITS-OTHER	.00	86,232.36	297,227.22	210,994.86
2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
2121 OTHER	.00	.00	.00	.00
2122 DEDUCT/CONTRIB FOR EMP ON LEAV	390.02	.00	.00	390.02
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	1,210,781.95	1,210,781.95	.00
2171 DEDUCTIONS	.00	.00	.00	.00
2172 CURRENTLY AVAILABLE	.00	.00	.00	.00
2173 OTHER PAYROLL DEDUCTIONS	615.70	212,475.96	345,929.35	134,069.09
2179 BENEFIT ACCOUNT HOLDING RE1109	.00	.00	.00	.00
2220 DEPOSITS PAYABLE	3,678.16	.00	.00	3,678.16
2221 LIABILITY FOR CORP.CARD EXP.	.00	.00	.00	.00
2230 DUE TO OTHER AGENCIES	.00	.00	.00	.00
2235 DUE TO HRS	.00	.00	.00	.00
2271 STATE BOARD OF ADMINISTRATION	.00	.00	.00	.00
2500 BUDGETARY CREDITS	.00	.00	.00	.00
2510 APPROPRIATIONS	41,094,089.19	.00	.00	41,094,089.19
2520 REVENUE	28,576,610.94	.00	.00	28,576,610.94
2710 RESTRICTED FOR STATE CARRYOVER	.00	.00	.00	.00
2720 RESERVED FOR ENCUMBRANCES	2,341,466.00	203,658.57	132,929.80	2,270,737.23
2730 RESERVE FOR INVENTORY	.00	.00	.00	.00
2750 UNASSIGNED FUND BALANCE	1,053,515.95	.00	.00	1,053,515.95
2760 UNRESERVED FUND BALANCE	.00	.00	.00	.00
2763 DESIGNATED FOR ANNUAL LEAVE	.00	.00	.00	.00
2769 UNDESIGNATED FUND BALANCE	1,356,207.62	.00	.00	1,356,207.62
2891 ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
* TOTAL LIABILITIES	74,426,573.58	1,713,148.84	1,986,868.32	74,700,293.06

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- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

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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

PROCESSED- 03/11/15 PAGE- 4  
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 MONTH- MARCH PRD- 09

			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- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

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 FY- 15  
 PRD- 09

			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- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

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 FY- 15  
 PRD- 09

			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	.00	.00	.00	.00
	1520	ENCUMBRANCES	109,034.08	.00	.00	109,034.08
	1530	EXPENDITURES	608,226.57	.00	.00	608,226.57
	*	TOTAL ASSETS AND OTHER DEBITS	717,260.65	.00	.00	717,260.65
LIABILITIES	2510	APPROPRIATIONS	608,226.57	.00	.00	608,226.57
	2520	REVENUE	.00	.00	.00	.00
	2720	RESERVED FOR ENCUMBRANCES	109,034.08	.00	.00	109,034.08
	2726	CAPITAL PROJ RESTRICTED FD BAL	.00	.00	.00	.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	717,260.65	.00	.00	717,260.65

RPRT- F2B40  
 DIST- 20  
 FUND- 340

GADSDEN COUNTY SCHOOLS  
 PECO FUNDS

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

PROCESSED- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

PAGE- 7  
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 PRD- 09

			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112	CASH-CAPITAL CITY	81,471.32	.00	.00	81,471.32
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	253,807.00	.00	.00	253,807.00
	1520	ENCUMBRANCES	75,095.26	.00	.00	75,095.26
	1530	EXPENDITURES	90,788.74	.00	.00	90,788.74
	*	TOTAL ASSETS AND OTHER DEBITS	501,162.32	.00	.00	501,162.32
LIABILITIES	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2510	APPROPRIATIONS	253,807.00	.00	.00	253,807.00
	2520	REVENUE	172,260.06	.00	.00	172,260.06
	2720	RESERVED FOR ENCUMBRANCES	75,095.26	.00	.00	75,095.26
	*	TOTAL LIABILITIES	501,162.32	.00	.00	501,162.32

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

PROCESSED- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

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 PRD- 09

			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- 03/11/15  
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 MONTH- MARCH

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		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1108	SUNTRUST BANK LOAN HMS	5,020.92	.00	5,020.92
	1112	CASH-CAPITAL CITY	2,160,650.26	.00	2,160,650.26
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	279,568.99-
	1143	CAPITAL IMPROVEMENT FUNDS	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00
	1510	ESTIMATED REVENUE	2,098,477.00	.00	2,098,477.00
	1520	ENCUMBRANCES	406,534.24	62,455.87	243,997.40
	1530	EXPENDITURES	1,142,626.71	279,568.99	1,422,195.70
	*	TOTAL ASSETS AND OTHER DEBITS	5,813,309.13	342,024.86	5,650,772.29
LIABILITIES	2120	ACCOUNTS PAYABLE	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00
	2163	DUE TO CAPITAL PROJ. FUND	.00	.00	.00
	2510	APPROPRIATIONS	3,575,975.99	.00	3,575,975.99
	2520	REVENUE	1,730,798.90	.00	1,730,798.90
	2720	RESERVED FOR ENCUMBRANCES	406,534.24	224,992.71	243,997.40
	2743	ASSIGNED CAPITAL PROJ FUND BAL	100,000.00	.00	100,000.00
	2769	UNDESIGNATED FUND BALANCE	.00	.00	.00
	*	TOTAL LIABILITIES	5,813,309.13	224,992.71	5,650,772.29

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- 03/11/15  
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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
	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

PROCESSED- 03/11/15  
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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	44,917.81	44,917.81-	.00	.00
	1530 EXPENDITURES	1,564,534.53	.00	.00	1,564,534.53
	* TOTAL ASSETS AND OTHER DEBITS	1,609,452.34	44,917.81-	.00	1,564,534.53
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	44,917.81-	.00
	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	44,917.81-	1,564,534.53

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	391,629.65	.00	.00	391,629.65
	1114	PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	46,135.06	46,135.06-
	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	79,778.17	.00	.00	79,778.17
	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	4,253,372.61	.00	.00	4,253,372.61
	1520	ENCUMBRANCES	682,378.37	1,704,941.84	1,747,807.98	639,512.23
	1530	EXPENDITURES	2,697,994.91	46,135.06	.00	2,744,129.97
	*	TOTAL ASSETS AND OTHER DEBITS	8,136,378.00	1,751,076.90	1,793,943.04	8,093,511.86
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	4,364,512.61	64,699.20	100,401.52	4,400,214.93
	2520	REVENUE	2,789,334.93	.00	.00	2,789,334.93
	2720	RESERVED FOR ENCUMBRANCES	682,378.37	1,747,807.98	1,704,941.84	639,512.23
	2769	UNDESIGNATED FUND BALANCE	300,152.09	35,702.32	.00	264,449.77
	2891	ADJUSTMENTS TO FUND BALANCE	.00	.00	.00	.00
	*	TOTAL LIABILITIES	8,136,378.00	1,848,209.50	1,805,343.36	8,093,511.86

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE	
ASSETS	1112	CASH-CAPITAL CITY	871.10	.00	.00	871.10
	1113	CASH - CENTENNIAL BANK	.00	.00	.00	.00
	1114	PAYROLL CLEARING ACCT	.00	.00	76,320.80	76,320.80-
	1115	ACCTS PAYABLE CLEARING ACCT	.00	.00	58,291.55	58,291.55-
	1117	WORKER'S COMPENSATION	.00	.00	547.15	547.15-
	1130	ACCOUNTS RECEIVABLE	.00	.00	.00	.00
	1139	ACCOUNTS RECEIVABLE OTHER	.00	.00	.00	.00
	1141	GENERAL OPERATING FUND	.00	.00	.00	.00
	1145	DUE FROM 420 FUND	.00	.00	.00	.00
	1147	OTHER FUNDS FOR A/C PAYABLE	.00	.00	.00	.00
	1161	DUE FROM 433 FUND	.00	.00	.00	.00
	1220	DUE FROM OTHER AGENCIES	.00	.00	.00	.00
	1224	DUE FROM STATE	.00	.00	.00	.00
	1229	OTHER	.00	.00	.00	.00
	1510	ESTIMATED REVENUE	9,442,349.68	19,666.86	.00	9,462,016.54
	1520	ENCUMBRANCES	1,222,068.85	29,221.32	29,750.21	1,221,539.96
	1530	EXPENDITURES	4,235,227.88	163,839.51	.00	4,399,067.39
	*	TOTAL ASSETS AND OTHER DEBITS	14,900,517.51	212,727.69	164,909.71	14,948,335.49
LIABILITIES	2020	CLEARING ACCOUNT - PAYROLL	.00	.00	.00	.00
	2100	CLEARING	.00	.00	.00	.00
	2114	BOARD BENEFITS-OTHER	.00	7,661.70	25,029.27	17,367.57
	2120	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2122	DEDUCT/CONTRIB FOR EMP ON LEAV	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	197,423.08	.00	.00	197,423.08
	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	107,283.37	107,283.37	.00
	2173	OTHER PAYROLL DEDUCTIONS	.00	19,650.13	30,962.57	11,312.44
	2221	LIABILITY FOR CORP.CARD EXP.	.00	.00	.00	.00
	2230	DUE TO OTHER AGENCIES	.00	.00	.00	.00
	2231	DUE STATE-CASH ADVANCES	.00	.00	.00	.00
	2412	DEFERRED REV-CASH ADVANCE	.00	.00	.00	.00
	2510	APPROPRIATIONS	9,442,349.68	.00	19,666.86	9,462,016.54
	2520	REVENUE	4,034,246.88	.00	.00	4,034,246.88
	2720	RESERVED FOR ENCUMBRANCES	1,222,068.85	29,750.21	29,221.32	1,221,539.96
	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	14,900,517.51	164,345.41	212,163.39	14,948,335.49



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- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

PAGE- 14  
 FY- 15  
 PRD- 09

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1112 CASH-CAPITAL CITY	.00	4,374.00	4,374.00	.00
	1114 PAYROLL CLEARING ACCT	.00	.00	.00	.00
	1115 ACCTS PAYABLE CLEARING ACCT	.00	4,374.00	8,943.72	4,569.72-
	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	406,819.67	.00	.00	406,819.67
	1520 ENCUMBRANCES	15,580.44	17,041.00	4,549.73	28,071.71
	1530 EXPENDITURES	152,230.23	4,569.72	4,374.00	152,425.95
	* TOTAL ASSETS AND OTHER DEBITS	574,630.34	30,358.72	22,241.45	582,747.61
LIABILITIES	2114 BOARD BENEFITS-OTHER	.00	.00	.00	.00
	2120 ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161 DUE TO GENERAL FUND	13,077.88	4,374.00	.00	8,703.88
	2170 PAYROLL DED & WITHOLDINGS	.00	.00	.00	.00
	2173 OTHER PAYROLL DEDUCTIONS	.00	.00	.00	.00
	2412 DEFERRED REV-CASH ADVANCE	.00	.00	.00	.00
	2510 APPROPRIATIONS	406,819.67	.00	.00	406,819.67
	2520 REVENUE	139,152.35	.00	.00	139,152.35
	2720 RESERVED FOR ENCUMBRANCES	15,580.44	4,549.73	17,041.00	28,071.71
	2769 UNDESIGNATED FUND BALANCE	.00	.00	.00	.00
	* TOTAL LIABILITIES	574,630.34	8,923.73	17,041.00	582,747.61

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- 03/11/15  
 TIME- 09:11  
 MONTH- MARCH

PAGE- 15  
 FY- 15  
 PRD- 09

			BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
ASSETS	1109	BENEFITS ACCOUNT	13,133.98	.00	.00	13,133.98
	1112	CASH-CAPITAL CITY	.00	.00	.00	.00
	*	TOTAL ASSETS AND OTHER DEBITS	13,133.98	.00	.00	13,133.98
LIABILITIES	2110	ACCOUNTS PAYABLE	.00	.00	.00	.00
	2161	DUE TO GENERAL FUND	.00	.00	.00	.00
	2179	BENEFIT ACCOUNT HOLDING RE1109	13,133.98	.00	.00	13,133.98
	*	TOTAL LIABILITIES	13,133.98	.00	.00	13,133.98

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- 03/11/15 PAGE- 16  
 TIME- 09:11 FY- 15  
 MONTH- MARCH PRD- 09

		BEGINNING BALANCE	DEBITS	CREDITS	CURRENT BALANCE
REQUEST TOT *	TOTAL ASSETS AND OTHER DEBITS	108,147,518.13	4,193,231.96	4,113,898.02	108,226,852.07
*	TOTAL LIABILITIES	108,147,518.13	3,959,620.19	4,038,954.13	108,226,852.07





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

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**Gadsden's Fund Balance Policies Follow-up**

4 messages

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

Mon, Mar 24, 2014 at 6:38 PM

Hi Kim,

I just wanted to clarify what I was asking about regarding Fund Balance Policies. GASB 54 requires that the Board authorize those persons at the District that may assign fund balances. This is different than the 5% requirement in the General Fund Ending Fund Balance.

I have attached a copy of Wakulla's Fund Balance Policies Note for clarification. As it states in the note....."The Board has by Board Resolution 11/12-01 authorized the Superintendent, or his designee, to assign fund balance." If you contact Randy I am sure he would provide you a copy of the Board Resolution.

The reason we are asking if you have a policy is because the standards are requiring this and our office is sure to be cracking down on making sure policies exist in the future. ☺

Hope this helps.

Leslee

**Leslee W. Walker, CPA**

Lead Senior Auditor

Educational Entities and Local Government Audits

Auditor General

Phone (850) 412-2801 Fax 487-4403

lesleewalker@aud.state.fl.us

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

 **Copy of Wakulla Fund Balance Policies Note for KIm.pdf**  
672K

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

Tue, Mar 25, 2014 at 8:53 AM

Hi Leslee,

Attached is the Board Policy 6100 that speaks about the GASB 54 statement requirement. I will study Wakulla's policy and put it in the discussion that we will have this morning with the NOLEA folks when considering changes to the Board policies.

Kim

[Quoted text hidden]

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 **Board Policy 6100 GASB 54 compliance.pdf**  
49K

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

Fri, Mar 6, 2015 at 10:45 AM

Good Morning Kim,

The discussion below regarding the Board authorizing the Superintendent, or his designee, to assign fund balance has been brought up again for Gadsden DSB. I have reviewed Board Policy 6100 but didn't see where it authorized anyone to assign fund balance.

Did you discuss or do you plan discussing with the Board, a Board Resolution or something similar, to authorize the Superintendent, or his designee, to assign fund balance?

Thanks so much,

Leslee

**Leslee W. Walker, CPA**

Lead Senior Auditor

Educational Entities and Local Government Audits

Auditor General

Phone (850) 412-2801 Fax 487-4403

lesleewalker@aud.state.fl.us

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

**From:** Kimberly Ferree [mailto:ferreek@gcpsmail.com]  
**Sent:** Tuesday, March 25, 2014 8:54 AM  
**To:** LESLEE WALKER  
**Subject:** Re: Gadsden's Fund Balance Policies Follow-up

[Quoted text hidden]

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 **Board Policy 6100 GASB 54 compliance.pdf**  
49K

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

Fri, Mar 6, 2015 at 12:14 PM

Thank you for this information. I will add it to the March Board workshop to discuss.

As for this year's AFR - I followed the PY audit report which listed the amount of outstanding encumbrances as the assigned portion of the fund balance. These funds can no longer be used for any purpose (unassigned) because they are "assigned" to paying those vendors who have not yet invoiced us for payment and we still anticipate those obligations to be outstanding at FYE. Therefore these amounts are intended to be use for a specific purpose (as listed in the encumbered PO).

These encumbered PO(s) vouched through the purchasing cycle and as required are presented to the Board based on authorization amounts. The Superintendent is authorized to make expenditures for amounts which are less than those requiring Board approval in accordance with purchasing procedures.

If the auditor's office thinks is interpretation misclassifies the fund balance category, then by all means please update the classification. and I will lump outstanding encumbrances into the unassigned FB category in the future.

It is my understanding that a separate Board resolution is only needed for the committed FB. But I think that your office is asking the District to enhance our procedure to ensure compliance with GASB 54 verbage. We have a meeting with the NEOLA vendor who updates the Board's procedure in mid April at which time I will request them to update the existing procedure as well.

[Quoted text hidden]

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

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

<u>Description</u>	<u>Estimated Lives</u>
Improvements Other Than Buildings	8 - 35 years
Buildings and Fixed Equipment	10 - 50 years
Furniture, Fixtures, and Equipment	3 - 10 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	5 - 7 years

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

**5. Long-Term Liabilities**

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

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

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

**6. Net Position Flow Assumption**

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

**7. Fund Balance Flow Assumptions**

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

**8. Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish



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

limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has by Board Resolution 11/12-01 authorized the Superintendent, or his designee, to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

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

**2. State Revenue Sources**

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

# Mail

COMPOSE

## NEOLA Visit

Inbox x

**Inbox (40)**

Starred

Important

Sent Mail

**Drafts (109)**

13 14 Cancelled PO

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Search people...

Amy Howell

Diana Engling

Laurie Hall

Melanie Davis

Melanie King

Paula Milton

Reginald James

Rosalyn Smith

Rose Raynak

Shirley Alday



**Martha Jane Butler**

to Rosalyn, Pink, me, Dionne, Neola, Mandy

Please mark your calendar and plan on being present for a visit fr

April 9, 2015 - 1:00 PM Board Room

April 10, 2015 - 8:00 AM Board Room

If you have any questions, please see Mrs. Smith.

*Jane*

**Martha Jane Butler**

**Administrative Assistant**

**to Rosalyn W. Smith,**

**Deputy Superintendent**

**Gadsden County School Board**

**35 Martin L. King Jr. Blvd**

**Quincy, FL 32351**

**850-627-9651 ext 1232**

**butlerj@gcpsmail.com**

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

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**Wakulla Resolution 11/12-01 Authorization of FB assignment**

3 messages

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**Kim Ferree** <ferreek@gcpsmail.com>

Fri, Mar 6, 2015 at 12:26 PM

To: "Randall Beach (Randy)" &lt;randall.beach@wcsb.us&gt;

Hi Randy,

I was wondering if you would send me a **copy of your Board's resolution** that is noted above.

Did Wakulla transform this Resolution into a **written policy for FB**? If so, can I also obtain a copy of our District's policy so our District can start advertising for changes to the Boards's policies that will be required to make changes.

Is this a Resolution that Wakulla makes each year for AFR purposes?

Thank you for your assistance.

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

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**Randall Beach (Randy)** <Randall.Beach@wcsb.us>

Fri, Mar 6, 2015 at 5:15 PM

To: Kim Ferree &lt;ferreek@gcpsmail.com&gt;

Hey Kim,

That resolution was all that we did actually. That approach was something I came across in my research then and didn't really think about incorporating it into Board policy. But it could be or better yet if I had a Finance Department manual it could have been included there as well.

Randy Beach, CPA

CFO

Wakulla County School Board

850-926-0104

*The Wakulla County School District is an Equal Education Opportunity Provider and Employer. Under Florida's Public Records law, absent a specific exclusion, written communication to or from Wakulla School District employees are considered public records. E-mail communication with this correspondent may be subject to*

*public and media disclosure upon request.*

**From:** Kim Ferree [mailto:ferreek@gcpsmail.com]  
**Sent:** Friday, March 06, 2015 12:26 PM  
**To:** Randall Beach (Randy)  
**Subject:** Wakulla Resolution 11/12-01 Authorization of FB assignment

[Quoted text hidden]

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 **BD AGENDA 072111 GASB 54 Resolution WCSB 1112-01.pdf**  
90K

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**Kim Ferree** <ferreek@gcpsmail.com>  
To: "Randall Beach (Randy)" <Randall.Beach@wcsb.us>

Fri, Mar 6, 2015 at 6:22 PM

Thanks Randy. Our FB policy does not specifically state the delegation language that the AG is looking for, we will probably get another (added after P&T Comment here).

[Quoted text hidden]



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

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**Medicaid Administrative Claiming - SSG Gadsden Proposal**

2 messages

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**cpatton@sivicsolutionsgroup.com** <cpatton@sivicsolutionsgroup.com>

Fri, Mar 6, 2015 at 11:12 AM

To: ferreek@gcpsmail.com

Cc: kingm@gcpsmail.com, subera@gcpsmail.com, Joe Greene &lt;jgreene@sivicsolutionsgroup.com&gt;

Hello Pat,

Thank you for traveling to Tallahassee with your team last week to meet with Siva, Joe, and myself.

As discussed, we would like to offer our services for both the Administrative Claiming Program (e-SivicMACS) and the Fee For Service Program (MAXCapture).

- If the district chooses to contract with SSG for **both** services, for the Medicaid Administrative Claiming Program there would be a fixed quarterly price of \$175, for a total \$700 yearly cost and for the Fee For Service Program there would be a monthly price of \$400 for yearly reimbursement up to \$50,000. For both services, there will be NO other costs to the District for all of the project startup costs including initial system setup, training and so on.

or

- If the district chooses to contract with SSG for the Administrative Claiming Program only, there would be a fixed quarterly price of \$250, for a total \$1,000 yearly cost. There will be NO other costs to the District for all of the project startup costs including initial system setup, training and so on.

A sample contract is attached for both Programs. Also attached is a document reviewing the highlights of our system that you previewed last week as well as the Presentation that Siva went through.

If you have any questions about any components of our proposed price or e-SivicMACS/MAXCapture, please feel free to call or email me.

We look forward to working with you on this project.

Thank you


Chris

Chris Patton, Project Manager  
Sivic Solutions Group, LLC (SSG)  
661 Bay Laurel CT NE, Saint Petersburg, Florida 33703  
C: (727) 410-9428 O: (813) 282-3838 cpatton@sivicsolutionsgroup.com

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**5 attachments**

 **20150224\_FLA\_MAC\_Presentation\_v1.pdf**  
890K

 **e\_SivicMACS\_System\_Highlights.pdf**  
138K

-  **FFS\_Proposed\_Contract\_SSG\_Gadsden20150306\_v1.pdf**  
308K
-  **MAC\_DISTRICT\_SSG\_Gadsden\_Cost Proposal\_20150306\_v1.pdf**  
135K
-  **MAC\_Proposed\_Contract\_SSG\_Gadsden\_July\_2015\_v1.pdf**  
140K

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**cpatton@sivicsolutionsgroup.com** <cpatton@sivicsolutionsgroup.com>

Fri, Mar 6, 2015 at 11:58 AM

To: ferreek@gcpsmail.com

Cc: kingm@gcpsmail.com, subera@gcpsmail.com, Joe Greene <jgreene@sivicsolutionsgroup.com>

Pat,

Attached are the accurate documents. Please reference these.

Thank you.


Chris

Chris Patton, Project Manager  
Sivic Solutions Group, LLC (SSG)  
661 Bay Laurel CT NE, Saint Petersburg, Florida 33703  
C: (727) 410-9428 O: (813) 282-3838 cpatton@sivicsolutionsgroup.com

[Quoted text hidden]

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**5 attachments**

-  **20150224\_FLA\_MAC\_Presentation\_v1.pdf**  
890K
-  **e\_SivicMACS\_System\_Highlights.pdf**  
138K
-  **FFS\_Proposed\_Contract\_SSG\_Gadsden20150306\_v1.pdf**  
309K
-  **MAC\_DISTRICT\_SSG\_Gadsden\_Cost Proposal\_20150306\_v1.pdf**  
135K
-  **MAC\_Proposed\_Contract\_SSG\_Gadsden\_July\_2015\_v1.pdf**  
140K

# Florida Schools

## Web-Based Medicaid Administrative Claiming (e-SivicMACS)

Presented by

**Sivic Solutions Group**

February 24-26, 2015

# Agenda

- Introductions
- Company Background
- Products & Services
- SBAC Overview
- e-SivicMACS Process Overview
- e-SivicMACS Observation Form
- e-SivicMACS – Financial Reporting
- System Demonstration
- Why SSG?
- Contact Information

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# Introductions

- Siva Kakuturi, Project Director
- Chris Patton, Project Manager
- Joe Greene, Project Manager
- Andrew Hotton, Help Desk Lead
- Deb Lower, RMTS/Claiming Lead
- Suresh Muppala, Systems Lead

# Company Background

## Who are we?

- 16 year old Limited Liability Company providing Medicaid billing, consulting, systems and operations support and services to Public and Private Businesses
- Leader in the implementation of business solutions with expertise in program and technology
- Provide services to State and Local Government Agencies and School Districts in over 13 states in the recovery of federal funds
- Company with consistent growth over the last six years

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# Company Background

- Firm Specializing in:
  - ✓ Random Moment Time Studies, Admin Claiming, Cost Settlement
  - ✓ Web-based Systems Development and Implementation
  - ✓ SPA Development and CMS Negotiations
- Provide Services in 13 States
- Service Hundreds of Schools, including large Districts
  - ✓ Over 90% of Schools in New Mexico
  - ✓ Major Medicaid Biller for Schools in Florida
  - ✓ Chicago Public Schools (3<sup>rd</sup> largest in the Nation)
  - ✓ Orange County Public Schools (10<sup>th</sup> largest in the Nation)
  - ✓ Albuquerque Public Schools (largest in New Mexico)
  - ✓ District of Columbia Public Schools (public and public charter schools)

# Company Background

- Service State Agencies and Counties with Large Projects
  - ✓ Ohio – 350 Time Studies and Administrative Claiming
  - ✓ Ohio – Statewide County Finance Information System
  - ✓ DC – Cost Allocation Plan and System
  - ✓ Revenue Recovery Projects for Child Welfare, TANF, Title IV-E, SSI

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# Company Background

Where are we?

- Head office and Software Development Center located in beautiful upstate New York, at the tip of the Adirondack Mountains in Utica, NY
- With Offices in IL, NM, FL, CO and MD

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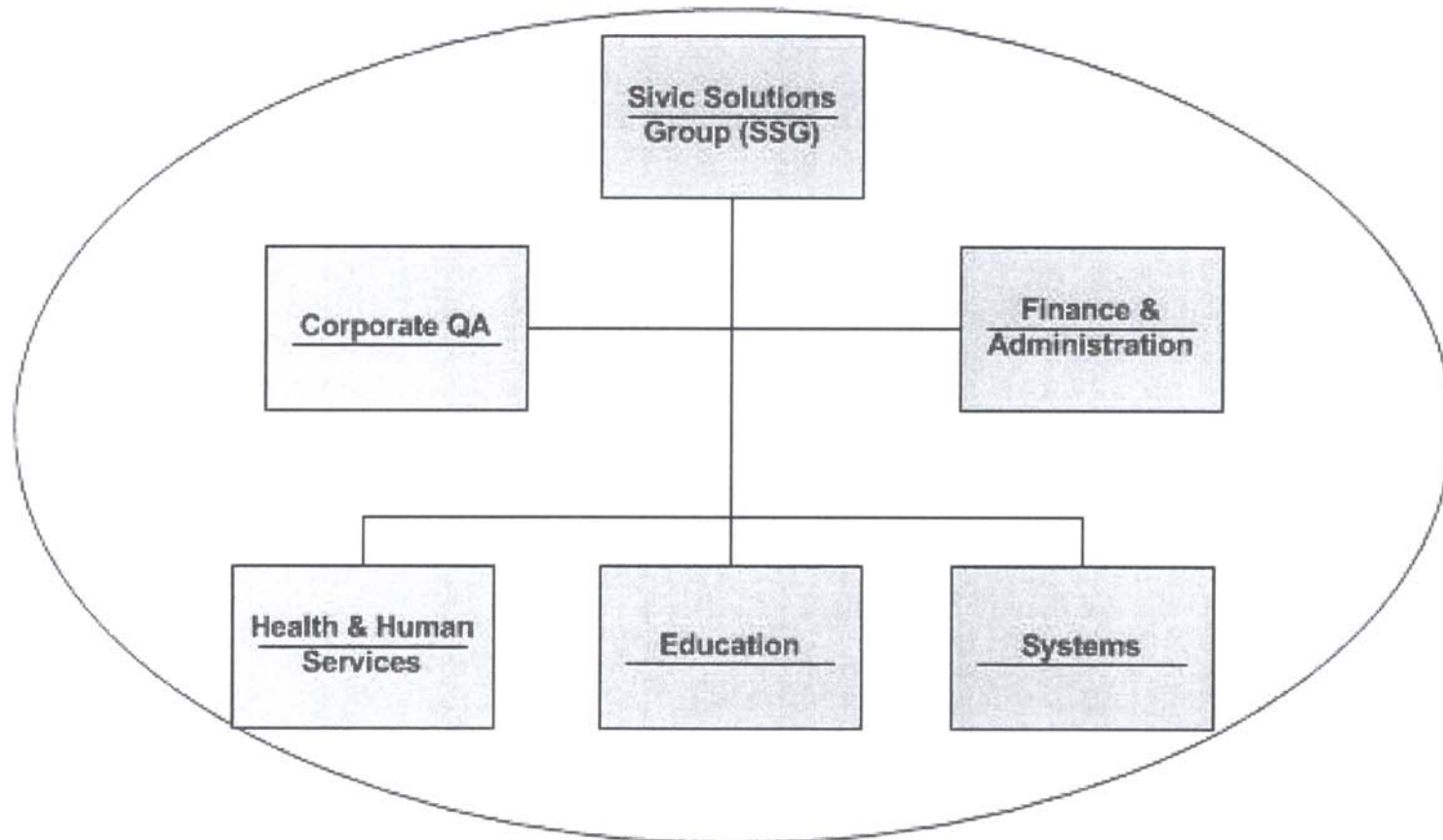
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# Company Background

## How are we Organized?



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# Company Background

## What Financial Services Do We Specialize in?

- Title XIX Medicaid Claiming for Schools and HHS Agencies
- Third Party Administration
- Title IV-E Foster Care and TANF Claiming
- Medicaid, IV-E, and TANF Policy and Compliance
- Education Claiming Compliance
- Rate Setting
- Financial Consulting

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# Company Background

## What Systems Solutions Do We Specialize In?

- Case Management System Solutions
- Web-based Systems using Service Oriented Architecture
- Data Warehousing
- Executive Information Systems
- Healthcare Systems
- Custom Software Development



# Products & Services

## What Schools Products Do We Have?

- MAXCapture (Fee-For-Service/Direct Service Billing)
- e-SivicMACS (Medicaid Administrative Claiming)
- ESETS (Electronic Special Education Tracking System)

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# Products & Services

## What Systems and Technology Capabilities Do We Have?

- e-SivicMACS, MAXCapture and our Utica Software Development Center are totally HIPAA-compliant
- Our Utica Data Center is a state of the art 5,500 square ft. facility that houses systems and claiming operations staff
- The Center has extensive file storage, backup, and disaster recovery capabilities, including backup Generator
- The Center has a capacity of over 4 Terabytes, with only 1.1 Terabytes currently used for Client data
- It can easily store over 6 years of data

# Products & Services

## Our Systems and Technology

- Web-based, online, real-time
- User-friendly process
- HIPAA-compliant
- Configurable to meet AHCA's policies and guidelines
- Work schedules, coding, frequency of notifications

# Products & Services

## What Services are Wrapped Around our Systems?

- Initial Training of providers, SBAC Coordinators and Finance Officers in schools; and annual refresher training sessions
- Quality Assurance checks throughout the process for both SBAC and FFS
- On-going communication related to Policy regulations
- Audit support and recommendations on SPA updates
- Assistance in researching and resolving denied claims
- Determine Medicaid eligibility of students
- Procedures manuals, Website, and Help Desk assistance

# Products & Services

## Policy Regulations and Audit Support

- On-going proactive communication with AHCA Management related to changes in policy and regulation
- Provide any recommendations to changes implementation guides and/or SPA
- Compare/contract FL policies and procedures with other states
- Provide detailed backup data required for Audit
- Perform on-going Quality Assurance checks

# SBAC & e-SivicMACS Overview



- School Based Administrative Claiming
- e-SivicMACS Overview and System Demonstration

# SBAC Overview

## RMS Objectives

### Purpose of Random Moment Sample (RMS)

- ✓ Federally approved time recording method to determine allowable and reimbursable administrative costs
- ✓ Establish the time and effort allocated to federal programs based on a statistically valid sample

### Additional Revenue to Florida School Districts

- ✓ Increased response rates
- ✓ Cost Reporting and Admin Claiming
- ✓ Ensure the State's Program meets all federal and State regulations and guidelines

# SBAC Overview

## RMS Objectives

Terms RMTS and RMS are used interchangeably

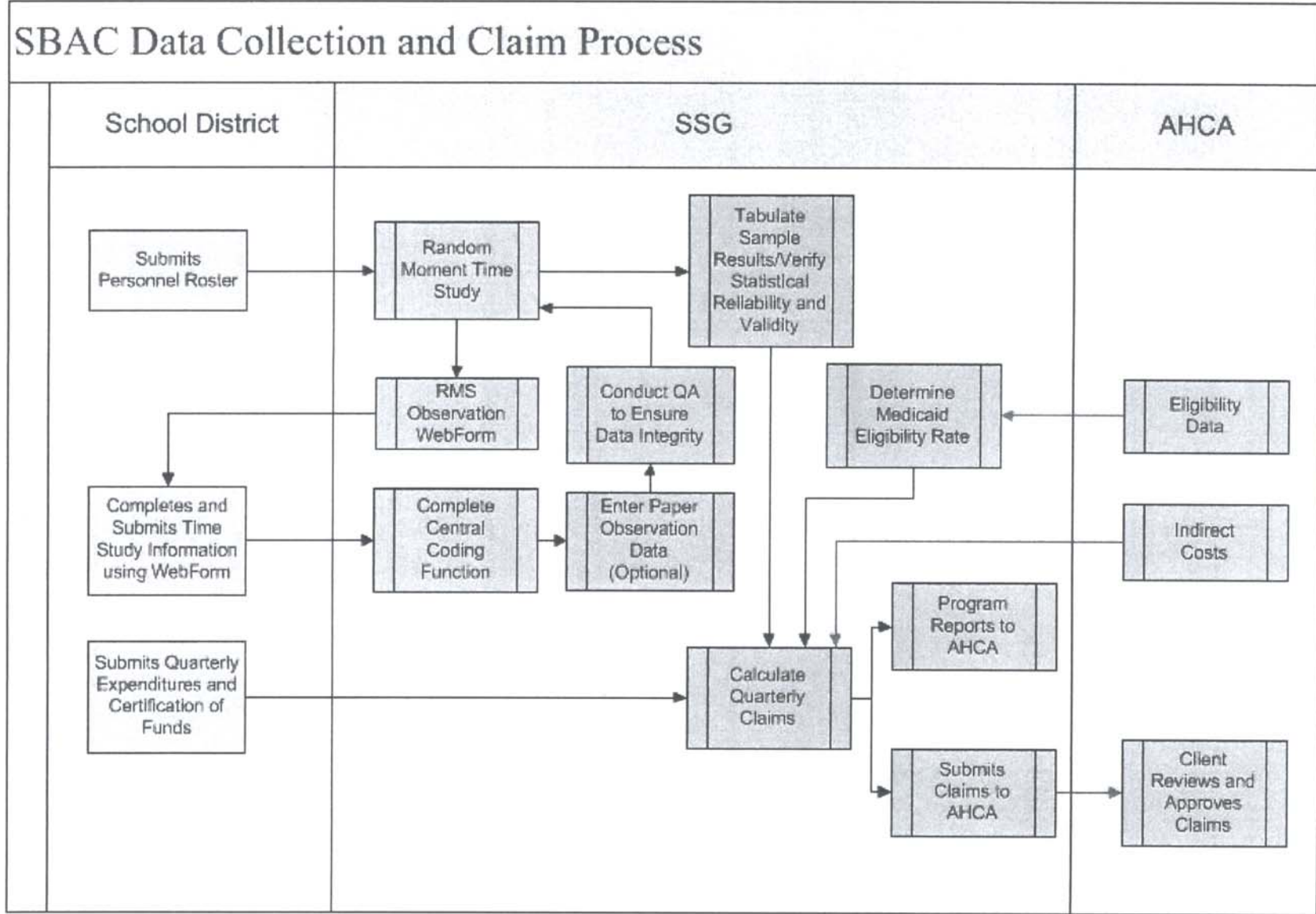
- ✓ RMTS is the approved allocation methodology
- ✓ RMS is the means of documenting the activities performed by staff

## Keys to Successful Results

- ✓ Training
- ✓ Timely responses
- ✓ Accurate responses
- ✓ Continuous and consistent monitoring



# SBAC Overview



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# e-SivicMACS Process Overview

## District Roles and Responsibilities

- Medicaid Coordinator
  - ✓ Submit Calendars and Work Schedules using Excel template
  - ✓ Maintain Participant Data
  - ✓ On-going Monitoring and follow-up on Response Rates
- RMTS Participant
  - ✓ Submit Complete RMTS Responses on a timely basis
- Finance Officer
  - ✓ Use District Dashboard
  - ✓ Submit Salary and Benefit Data
  - ✓ Submit Other Costs
  - ✓ Review, QA and Submit Administrative Claim
  - ✓ Submit Certification of Expenditure Form

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# e-SivicMACS Process Overview

- System Setup and Configuration
  - ✓ Configure to meet FL SBAC Program Compliance – SSG
  - ✓ Approval by State – AHCA
  - ✓ Load Active Districts, Schools, Users – SSG
- Calendars, Work Schedules
  - ✓ Load Calendars submitted by Districts – SSG
  - ✓ Load Work Schedules submitted by Districts – SSG
- RMTS Data
  - ✓ Maintain Participant Data – Districts
  - ✓ Generate and Approve Sample – SSG
  - ✓ Monitor Responses – Districts, SSG
  - ✓ Receive responses and request clarifications – SSG
  - ✓ Maintain audit trail for every transaction – e-SivicMACS System

# e-SivicMACS Process Overview

- Observation Timeline
  - ✓ Each notification is sent in a separate e-mail and must be responded to individually
  - ✓ Pre-notifications sent 5 school days and 1 school day before moment
  - ✓ Notification 0-5 minutes before the moment
  - ✓ 1<sup>st</sup> Reminder sent 1 school day after moment; copy sent to Coordinator
  - ✓ 2<sup>nd</sup> Reminder sent 2 school days after the moment; copy sent to Coordinator and Administrator/Principal
  - ✓ Observation automatically expires after 5 school days

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# e-SivicMACS Process Overview

- Central Coding and QA Process
  - ✓ Code responses – SSG
  - ✓ Review and QA RMTS responses – SSG
  - ✓ Second QA of RMTS responses – District Coordinators
  - ✓ Third QA of RMTS responses – AHCA Monitors
  - ✓ Finalize and close sample – SSG

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# e-SivicMACS Overview

## E-mail Message

Subject: DCPS-Immediate Response Needed – Random Moment Survey  
From: <dcpsrms@sivicsolutions.com>  
Date: Thu, September 22, 2011 1:13 pm  
To: <judy.adams@dc.gov>

Hello Judy Adams:

You were selected for random moment sampling at 1:14 PM (EST) on Thursday, September 22, 2011.

Employee ID: JADAMS

CLICK ON THIS LINK TO RESPOND TO YOUR MOMENT:

[Observation Link](#)

- 1) To access your random moment, click on the "Observation Link" above.
- 2) On the initial sign-on screen enter of your employee ID, which is provided above.
- 3) After the random moment is displayed, please select the applicable school from the drop down menu.
- 4) For all sample moments, you must provide comments in sufficient detail to document your activity.
- 5) Click Save and Exit to complete your random moment.

Completion of the random moment is MANDATORY. The form must be completed, even if you were not working during your selected moment.

If you have any questions or difficulty in completing your random moment, please contact your RMS Administrator immediately by telephone or email.

Do not respond to this email, but call or email the RMTS Coordinator.

Thank you,  
RMTS Coordinator


# e-SivicMACS Overview

## Participant Response


- Moment Response
  - ✓ Select School
  - ✓ Were you working during sample moment?
  - ✓ Who was with you?
  - ✓ What were you doing? Please be as specific as possible.
  - ✓ Why were you doing this activity?
  - ✓ Is this activity regarding a special education student?
  - ✓ Is the service you provided part of the child's IEP?

# e-SivicMACS Overview

## Observation Screen



**DC Public Schools**  
**Random Moment Sampling**  
**Observation Form**



---

Sample 2011Q4-Test Sample [Instructions](#)

---

Participant Name	Johnson, Adienne	Moment	9/21/2011 11:24:00 AM
Region	District of Columbia Public Schools	Observation Type	Electronic
		Observation ID	71

---

School *	1002 - Bame School
Were you working during sampled moment? *	Yes, I was working
Who was with you? *	Student
What were you doing? Please be as specific as possible *	Speech Therapy
Why were you performing this activity? *	As per IEP
Is this activity regarding a Special Education student? (Y/N) *	Y
Is the service you provided part of the child's IEP? (Y/N) *	Y

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# e-SivicMACS – Financial Reporting

## Financial Reporting & Admin Claim

### Cost Reporting and Admin Claiming

- ✓ Interface with School District financial management, as necessary
- ✓ e-SivicMACS combines RMS results, financial cost data and Medicaid Eligibility Rates (MER) to develop claim
- ✓ Use quarterly reports for QA and monitoring
- ✓ Generate Claim reports
- ✓ Provide initial and ongoing refresher training for School District financial management, as needed

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# e-SivicMACS – Financial Reporting

Admin Claim

**Cost Data**

District Claim

## Dashboard

- **Tip** Sample Period – Be sure to select prior quarter
- Dashboard provides a visual, real-time graphical snapshot of the District's current status
- Can be viewed by SBAC Coordinator, Finance Contact
- Not completed
- Not finalized/completed; but reports can be run
- Approved

Participant ID	
Sample Period*	2014Q4 - Oct-Dec 2014 Sample Period
Region*	001 - Adair County
<span>Dashboard</span>   <span>Upload</span>   <span>Salaries &amp; Benefits</span>	
1	<u>RMS Results</u> Open
2	<u>Salaries &amp; Benefits</u> Approved
3	<u>Other Costs</u> Approved
4	<u>Eligibility Ratio/ Indirect Rate</u> Not Loaded
5	<u>Admin Claim</u> Generated
6	<u>Certification</u> Not Generated

# e-SivicMACS – Financial Reporting

## Salaries & Benefits and Other Costs

- Use Multiple Methods of updating Salary and Benefit data
  - ✓ Using Easy to use Screen
  - ✓ Upload using Excel Template
- Enter Salaries & Benefits OR Vendor/Contracted Labor amounts for each participant; Totals automatically calculated
- Enter any federally-funded amounts; Totals automatically calculated
- Smart Business Rules to minimize Errors
  - ✓ Error Messages for required criteria
  - ✓ Warning messages requiring explanation in Notes

# e-SivicMACS – Financial Reporting

## Eligibility Ratio / Indirect Rate

- Two Options for Eligibility Ratio
  - ✓ Use the Ratio provided by AHCA
  - ✓ SSG can perform the Eligibility check and provide the Ratio with Approval from AHCA
- Indirect Rate Provided by State

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# e-SivicMACS – Financial Reporting

## Claim Generation and Certification

- Claim Generation and Approval
  - ✓ System generates the claim based on State rules
  - ✓ Claim form will be customized as per AHCA guidance
  - ✓ Review and Approve Claim
- Additional Smart rules are applied and presented before finalization
- Claim Submission
  - Print Final Claim Certification
  - Sign and Scan the Certification back into e-SivicMACS
- SSG can submit on your behalf or provide access to e-SivicMACS to AHCA staff to print final claim and certification

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# e-SivicMACS Overview

## Program and Audit Support

### Program Integrity Activities

- ✓ Ensure the State's Program meets all federal and State regulations and guidelines
- ✓ Conduct ongoing QA activities to ensure accuracy of RMS rosters, calendars, responses, e-SivicMACS financial reporting, etc.
- ✓ Provide assessments of RMS non-responses and low response rates
- ✓ Review development of certification of state match
- ✓ Work closely with AHCA Monitoring staff

# e-SivicMACS Overview

- e-SivicMACS System Demonstration

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# Why SSG?

## Highlights of Our Solution

- Experienced Staff with Schools Billing Experience in over 10 States
- Extensive Schools Medicaid Knowledge Combined with State of the Art Technology
- Excellent Support and Training for Coordinators and Participants
- Minimal Transition with Zero Downtime
- Revenue Maximization Skills
- Least Cost Solution

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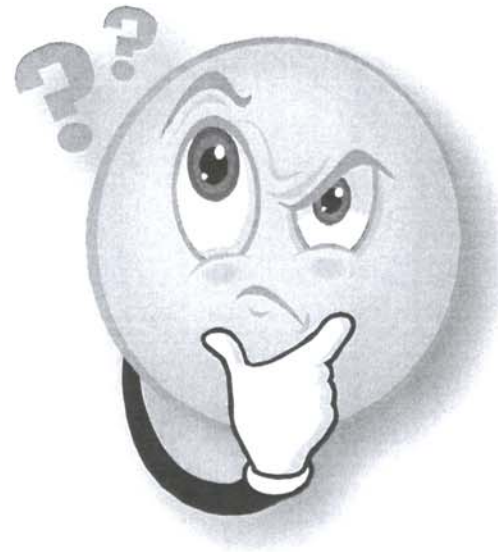
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# Contact Information

- **Siva Kakuturi –**
  - **skakuturi@sivicsolutionsgroup.com – (315) 868-9777**
- **Chris Patton –**
  - **cpatton@sivicsolutionsgroup.com – (727) 410-9428**
- **Joe Greene –**
  - **jgreene@sivicsolutionsgroup.com – (315) 534-5900**

# Questions



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### e-SivicMACS System Highlights

- e-SivicMACS is Web-based, online, and in real-time.
- Initial Training of providers, District Coordinators and Finance Officers in schools; and annual refresher training sessions are provided.
- During a quarter, if a sample participant is replaced, the system will allow the District Coordinator to change the participant name and email address so that the RMS goes to the correct person in the position that is being sampled.
- e-SivicMACS allows District Coordinators to change a participant during a sample pool and remember those changes for the following quarter.
- The system sends a pre-notification email to the participant 5 school days prior to the moment.
- The system sends a notification email to the participant 0-5 minutes prior to the moment. A link is provided in the email to the RMS form. The link takes the participant to a RMS training page first, then to the RMS form itself.
- 1<sup>st</sup> reminder email is sent to the participant 1 school day after the moment; with a copy sent to the District Coordinator.
- 2<sup>nd</sup> reminder email is sent to the participant 2 school days after the moment; with a copy sent to the District Coordinator and Administrator or Principal.
- e-SivicMACS uses mandatory fields to enhance compliance for data entry.
- SSG is responsible for coding of all RMS responses.
- e-SivicMACS provides numerous real time reports such as assessments of RMS non-responses and low response rates, **in real time**.
- For compliance, the system will not allow you to include the costs of personnel who were not included in the participant list.
- Cost data is entered directly into e-SivicMACS. This can be done through an automated excel spreadsheet upload. There is no more need to populate the numerous spreadsheets that you are accustomed to.
- e-SivicMACS automatically calculates the claim and your district sends the claim directly to the state through the system.
- For budgeting and planning purposes, you can run a draft claim at anytime during the quarter to see how your district is doing.
- AHCA Monitors will have access to the system. This enables them to begin the Monitoring process **during** the current quarter. This will lead to the possibility of your district submitting claims sooner and being paid faster.
- e-SivicMACS provides the quarterly hit rates for claiming purposes. The district will not have to wait to receive them from AHCA after the Monitoring process is completed.
- SSG holds annual user group meetings to review our products. This allows districts to provide feedback on our products and to share ideas that their district personnel may have that will enhance our products.

# SCHOOL DISTRICT TRIM TIMETABLE

---

## School District TRIM Timetable and Important Dates

On June 1, the property appraiser delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes only.

The Department of Revenue (department) centrally assesses railroad and carline property. If it has not completed a county's railroad assessment by June 1, the property appraiser may use the last year's values for millage certification (s. 193.085(4), F.S.).

Below is a general timeline for the TRIM process. The property appraiser may shorten the times frames. The property appraiser must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities can use the full period designated by the times below.

**Day 1 is July 1, or the date of certification, whichever is LATER.  
TRIM is actual calendar days including weekends and holidays.**

- |                           |  |
|---------------------------|--|
| <b>Day 1<br/>July 1</b>   | The property appraiser certifies the taxable value in the school district's jurisdiction on Form DR-420S to the school district. If required, the property appraiser will also certify Form DR-420DEBT to the school district for completion.  |
| <b>Day 24<br/>July 24</b> | Within 24 days of the certification of taxable value, the superintendent sends the budget to the school board for approval.  |
| <b>Day 29<br/>July 29</b> | Within 29 days of the certification of taxable value, the school district advertises its intent to adopt a tentative budget and millage rates. <ol style="list-style-type: none"><li>a. If the school district has proposed a millage rate greater than the rolled-back rate, the advertisement must be 1/4 page and headed, "NOTICE OF PROPOSED TAX INCREASE" (s. 200.065(3)(c), F.S.).</li><li>b. Otherwise, the advertisement should be headed, "NOTICE OF BUDGET HEARING." There is no size requirement (s. 200.065(3)(e), F.S.).</li><li>c. The school district should publish an adjacent notice meeting the budget summary requirements of s. 129.03(3)(b), F.S., in addition to the advertisement for the tentative hearing (ss. 200.065(3)(e) and 1011, F.S.).</li><li>d. The following statement must appear in the Budget Summary advertisement in <b>bold</b> type immediately after the heading if the proposed operating budget expenditures for</li></ol> |

# HEARING INFORMATION

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## Hearing Requirements

### Scheduling and Advertising

- Hold all hearings after 5:00 p.m., Monday through Friday, or anytime on Saturday. Do not hold hearings on Sunday.
- The board of county commissioners (BCC) will not schedule its hearings on days the school district has its hearings scheduled.
- Other taxing authorities in the county cannot schedule hearings on the days the BCC and school district have scheduled.
- See section 200.065(2)(e)2., F.S.

### At the Hearing

- In the hearings, the governing body will discuss the following substantive issues first (s. 200.065(2)(e)1., F.S.):
    - The percentage increase in millage over the rolled-back rate necessary to fund the budget, if any.
    - The specific purposes for which ad valorem tax revenues are increasing.
  - At all hearings the governing body will hear comments about the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The public can speak and ask questions before the governing body adopts any measures.
  - The governing body will adopt its tentative or final millage rate before it adopts its tentative or final budget. **Adopt the millage first. Adopt the budget second** (s. 200.065(2)(e) 1., F.S.).
  - Calculate the ad valorem proceeds using **at least 96 percent** of the current year gross taxable value (s. 1011.62(4)(a), F.S.).
  - The taxing authority must adopt the millage rate and the budget by **separate votes** at the final hearing. It will adopt the millage rate first by resolution or ordinance. The resolution or ordinance must state the adopted millage rate and the percent, if any, by which it exceeds the rolled-back rate (s. 200.065(2)(e) 1., F.S.).
  - The millage rate adopted at the final budget hearing cannot be higher than the rate tentatively adopted at the first hearing unless, before the final hearing, the taxing authority sends each taxpayer a revised notice of proposed property taxes. The property appraiser prepares the notice at the expense of the school district and mails it at least 10 days, but not more than 15 days, before the final hearing (s. 200.065(2)(d), F.S.).
-

## HEARING INFORMATION

---

### Final Resolution/Ordinance

- School districts will forward the resolution or ordinance adopting the final millage to the property appraiser, tax collector, and Department of Revenue within three days after the final budget hearing (s. 200.065(4), F.S.).
- The property appraiser's receipt of the resolution or ordinance is official notice of the school district's approved millage rate (s. 200.065(4), F.S.).
- The school district cannot levy any millage other than that approved by referendum until the governing board of the school district approves the resolution or ordinance to levy and submits it in a timely manner to the property appraiser and the tax collector (s. 200.065(4), F.S.).
- If the fall term for a school district begins before adoption of the final budget, the school district may expend monies in accordance with the adopted tentative budget, until it adopts a final budget (s.200.065(2)(g), F.S.).



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

---

**RE: Test file - Gadsden County Schools**

9 messages

**Scarboro, Jim** <Scarboro.Jim@ccbg.com>

Wed, Mar 4, 2015 at 9:46 AM

To: James Goines &lt;goinesj@paec.org&gt;

Cc: "englingd@gcpsmail.com" &lt;englingd@gcpsmail.com&gt;, "Kimberly Ferree (ferreek@gcpsmail.com)" &lt;ferreek@gcpsmail.com&gt;

Morning James, I know you have had recent conversation with Kim and looks like we are set for Kim to submit their first file tomorrow. Let me know if you have questions, concerns, etc.

We are set to receive the file with the GADSDEN CO SCHBD name.

Thanks!

Jim

---

**From:** Scarboro, Jim  
**Sent:** Monday, February 02, 2015 1:27 PM  
**To:** 'James Goines'  
**Cc:** englingd@gcpsmail.com  
**Subject:** RE: Test file - Gadsden County Schools

Yes that is correct James.....file uploaded and transmitted through our online service.

Diana, can you give me the dates for the March payrolls?....particularly the first one? Obviously will touch base with you before then but let's discuss any other questions you may have in the interim.

Thanks!

Jim

---

**From:** James Goines [mailto:goinesj@paec.org]  
**Sent:** Monday, February 02, 2015 11:01 AM  
**To:** Scarboro, Jim  
**Cc:** englingd@gcpsmail.com  
**Subject:** RE: Test file - Gadsden County Schools

Security note: This is an EXTERNAL email. Please exercise caution and DO NOT open attachments or click links from unknown senders or unexpected email.

Changed on my side.

I saw the email from Kim where this was supposed to occur beginning in March. Has the discussions been held yet on how Gadsden County will transmit the file to the bank?

I am assuming that it will be through the banks website like the rest of the districts.

James Goines

Gateway Coordinator

Phone: (850) 638-6320

---

**From:** Scarboro, Jim [mailto:Scarboro.Jim@ccbg.com]

**Sent:** Monday, February 02, 2015 9:51 AM

**To:** James Goines

**Cc:** englingd@gcpsmail.com

**Subject:** RE: Test file - Gadsden County Schools

Morning James, my ACH test folks tell me the file looks fine.

They did ask about the ACH Company name [REDACTED] in the test file. We are currently setup to receive files with the company name [REDACTED]. We can change our side if need be but probably best for you to change the company name in production files to [REDACTED]. Work for you?

Thanks,

Jim

---

**From:** James Goines [mailto:goinesj@paec.org]

**Sent:** Tuesday, January 27, 2015 2:14 PM

**To:** Scarboro, Jim

**Cc:** englingd@gcpsmail.com

**Subject:** RE: Test file - Gadsden County Schools

Security note: This is an EXTERNAL email. Please exercise caution and DO NOT open attachments or click links from unknown senders or unexpected email.



New test file is on your server.

The total amount is 725,287.80 and it also includes 2 people who are in testing phase.

James Goines

Gateway Coordinator

Phone: (850) 638-6320

---

**From:** Scarboro, Jim [mailto:Scarboro.Jim@ccbq.com]  
**Sent:** Friday, January 23, 2015 12:33 PM  
**To:** James Goines  
**Cc:** englingd@gcpsmail.com  
**Subject:** RE: Test file - Gadsden County Schools

Thanks James and sorry we didn't pick up those changes on the first go round.

---

**From:** James Goines [mailto:goinesj@paec.org]  
**Sent:** Friday, January 23, 2015 1:03 PM  
**To:** Scarboro, Jim  
**Cc:** englingd@gcpsmail.com  
**Subject:** RE: Test file - Gadsden County Schools

Security note: This is an EXTERNAL email. Please exercise caution and DO NOT open attachments or click links from unknown senders or unexpected email.

Will put it back into the work flow.

Except for the FED JAX typo of FED JAC none of these items were in the original request of changes.

James Goines

Gateway Coordinator

Phone: (850) 638-6320

---

**From:** Scarboro, Jim [mailto:Scarboro.Jim@ccbq.com]  
**Sent:** Thursday, January 22, 2015 8:47 AM  
**To:** James Goines  
**Cc:** englingd@gcpsmail.com  
**Subject:** Test file - Gadsden County Schools

Morning James,

From the recent test file, below are the comments I received from my ACH test folks:

1 record            Immediate Origin – position 14-23 should be 063100688  
1 record            Immediate Destination Name – position 41-63 should be Fed Jax  
5, 6 record        Originating DFI Identification – position 80-87 should be 06310068  
8 record            Trace number – the first 8 digits of the Trace number should be 06310068

Can you resubmit a test file with above changes? Also, can you confirm the file amount at \$\$838,411.46?

Thanks!

Jim



James Y. Scarboro | Senior Vice-President | Institutional Banking & Treasury Management

304 East Tennessee Street | Tallahassee, FL 32301

850.402.7770 | 850.402.7729 fax | Scarboro.Jim@ccbfg.com

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replying to this e-mail or by telephone (1.888.671.0400), and (iii) immediately and permanently delete this e-mail and all attachments from computers, disc drives, and other storage medium and destroy any printouts of this message and its attachments.

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---

James Goines <goinesj@paec.org>

Wed, Mar 4, 2015 at 10:11 AM

To: "Scarboro, Jim" <Scarboro.Jim@ccbg.com>

Cc: "englingd@gcpsmail.com" <englingd@gcpsmail.com>, "Kimberly Ferree (ferreek@gcpsmail.com)" <ferreek@gcpsmail.com>

Getting late in the game but what do you mean by - We are set to receive the file with the [REDACTED] name.

James Goines

Gateway Coordinator

Phone: (850) 638-6320

**From:** Scarboro, Jim [mailto:Scarboro.Jim@ccbg.com]

**Sent:** Wednesday, March 04, 2015 8:47 AM

**To:** James Goines

**Cc:** englingd@gcpsmail.com; Kimberly Ferree (ferreek@gcpsmail.com)

[Quoted text hidden]

[Quoted text hidden]

---

Scarboro, Jim <Scarboro.Jim@ccbg.com>

Wed, Mar 4, 2015 at 10:42 AM

To: James Goines <goinesj@paec.org>  
Cc: "englingd@gcpsmail.com" <englingd@gcpsmail.com>, "Kimberly Ferree (ferreek@gcpsmail.com)" <ferreek@gcpsmail.com>

Just that [REDACTED] is the exact ACH company name we need in the file. Make sense? We discussed it earlier in this thread.

Thx,

Jim

---

**From:** James Goines [mailto:goinesj@paec.org]  
**Sent:** Wednesday, March 04, 2015 10:11 AM  
**To:** Scarboro, Jim  
**Cc:** englingd@gcpsmail.com; Kimberly Ferree (ferreek@gcpsmail.com)  
**Subject:** RE: Test file - Gadsden County Schools

Security note: This is an EXTERNAL email. Please exercise caution and DO NOT open attachments or click links from unknown senders or unexpected email.

[Quoted text hidden]

[Quoted text hidden]

---

**James Goines** <goinesj@paec.org>  
To: "Scarboro, Jim" <Scarboro.Jim@ccbg.com>  
Cc: "englingd@gcpsmail.com" <englingd@gcpsmail.com>, "Kimberly Ferree (ferreek@gcpsmail.com)" <ferreek@gcpsmail.com>

Wed, Mar 4, 2015 at 10:46 AM

Okay. That was a month ago. We should be good.

James Goines

Gateway Coordinator

Phone: (850) 638-6320

---

**From:** Scarboro, Jim [mailto:Scarboro.Jim@ccbg.com]  
**Sent:** Wednesday, March 04, 2015 9:42 AM

[Quoted text hidden]

[Quoted text hidden]

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**Scarboro, Jim** <Scarboro.Jim@ccbg.com>  
To: James Goines <goinesj@paec.org>  
Cc: "englingd@gcpsmail.com" <englingd@gcpsmail.com>, "Kimberly Ferree (ferreek@gcpsmail.com)" <ferreek@gcpsmail.com>

Wed, Mar 4, 2015 at 10:47 AM

10-4 thanks!

---

**From:** James Goines [mailto:goinesj@paec.org]  
**Sent:** Wednesday, March 04, 2015 10:46 AM

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

---

**Kim Ferree** <ferreek@gcpsmail.com>

Thu, Mar 5, 2015 at 3:48 PM

To: "Scarboro, Jim" <Scarboro.Jim@ccbg.com>

Cc: James Goines <goinesj@paec.org>, "englingd@gcpsmail.com" <englingd@gcpsmail.com>

The upload is complete and all of the pieces have fit together nicely. Please tell Barbara Thompson thanks so much for all of her assistance with getting my access set up. Thanks to James for doing all the hardwork to make the transaction go so smoothly. And thanks to Jim in helping to stir transition this into a realization. Diana will like this process when she returns in the future and conducts the uploads.

[Quoted text hidden]

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

---

**Scarboro, Jim** <Scarboro.Jim@ccbg.com>

Thu, Mar 5, 2015 at 7:22 PM

To: Kim Ferree <ferreek@gcpsmail.com>

Cc: James Goines <goinesj@paec.org>, "englingd@gcpsmail.com" <englingd@gcpsmail.com>

Glad this went well. Thanks to all!

Jim

Jim Scarboro  
Capital City Bank  
More than your bank. Your banker.

[Quoted text hidden]

---

**Scarboro, Jim** <Scarboro.Jim@ccbg.com>

Tue, Mar 10, 2015 at 9:32 AM

To: Kim Ferree <ferreek@gcpsmail.com>

Cc: James Goines <goinesj@paec.org>, "englingd@gcpsmail.com" <englingd@gcpsmail.com>

Hi Kim, just checking in to make sure everything posted okay with no issues.

Thanks,

Jim

**From:** Kim Ferree [mailto:ferreek@gcpsmail.com]

**Sent:** Thursday, March 05, 2015 3:48 PM  
**To:** Scarboro, Jim  
**Cc:** James Goines; englingd@gcpsmail.com  
**Subject:** Re: Test file - Gadsden County Schools

[Quoted text hidden]

[Quoted text hidden]

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**Kim Ferree** <ferreek@gcpsmail.com>  
To: "Scarboro, Jim" <Scarboro.Jim@ccbg.com>

Tue, Mar 10, 2015 at 10:45 AM

I have not had any calls yet this morning from teachers indicating that their payroll was not deposited into their accounts. So I am currently assuming that all is well unless or until I hear otherwise. If my phone blows up I will be sure to give you a ring. However, everything went well with the upload on Wednesday, so I can only assume since it is basically the same electronic process that there should be little or no issues since we had already cleared the test runs. Anyway I will keep you posted if issues arise.

[Quoted text hidden]

Dist.	District/School Number	District Name	School Name	FTE	Funding
	161501	DUVAL	NEW BERLIN ELEMENTARY SCHOOL	1,158.74	\$115,874
	161521	DUVAL	JAMES WELDON JOHNSON COLLEGE PREPARTORY MIDDLE SCHOOL	1,064.04	\$106,404
	161531	DUVAL	STANTON COLLEGE PREPARATORY	1,461.86	\$146,186
	161611	DUVAL	BARTRAM SPRINGS ELEMENTARY	907.37	\$90,737
	161621	DUVAL	R. V. DANIELS ELEMENTARY SCHOOL	255.53	\$25,553
	161701	DUVAL	PALM AVENUE EXCEP. STUDENT CENTER	140.54	\$14,054
	162111	DUVAL	SOUTHSIDE MIDDLE SCHOOL	738.15	\$73,815
	162181	DUVAL	SAN MATEO ELEMENTARY SCHOOL	776.79	\$77,679
	162201	DUVAL	MARTIN LUTHER KING, JR ELEMENTARY SCHOOL	430.45	\$43,045
	162231	DUVAL	DUNCAN U. FLETCHER HIGH SCHOOL	2,083.40	\$208,340
	162251	DUVAL	SEABREEZE ELEMENTARY SCHOOL	635.52	\$63,552
	162291	DUVAL	JACKSONVILLE HEIGHTS ELEMENTARY SCHOOL	641.50	\$64,150
	162311	DUVAL	KERNAN TRAIL ELEMENTARY SCHOOL	654.09	\$65,409
	162371	DUVAL	SANDALWOOD HIGH SCHOOL	2,831.08	\$283,108
	162391	DUVAL	SABAL PALM ELEMENTARY SCHOOL	1,038.53	\$103,853
	162421	DUVAL	LOUIS S. SHEFFIELD ELEMENTARY SCHOOL	786.36	\$78,636
	162431	DUVAL	GREGORY DRIVE ELEMENTARY SCHOOL	774.41	\$77,441
	162471	DUVAL	JOSEPH FINEGAN ELEMENTARY SCHOOL	416.95	\$41,695
	162491	DUVAL	GREENLAND PINES ELEMENTARY SCHOOL	889.93	\$88,993
	162551	DUVAL	ENTERPRISE LEARNING ACADEMY	727.08	\$72,708
	162561	DUVAL	LANDMARK MIDDLE SCHOOL	1,172.93	\$117,293
	162571	DUVAL	ALIMACANI ELEMENTARY SCHOOL	784.93	\$78,493
	162581	DUVAL	MANDARIN OAKS ELEMENTARY SCHOOL	1,144.49	\$114,449
	162591	DUVAL	MANDARIN MIDDLE SCHOOL	1,327.98	\$132,798
	162601	DUVAL	MANDARIN HIGH SCHOOL	2,453.85	\$245,385
	162641	DUVAL	CHET'S CREEK ELEMENTARY SCHOOL	1,274.41	\$127,441
	162671	DUVAL	LAVILLA SCHOOL OF THE ARTS	1,108.45	\$110,845
	162681	DUVAL	ATLANTIC COAST HIGH SCHOOL	1,958.69	\$195,869
<b>16</b>	<b>Total</b>	<b>DUVAL</b>		<b>50,054.76</b>	<b>\$5,005,476</b>
	170021	ESCAMBIA	HELLEN CARO ELEMENTARY SCHOOL	952.27	\$95,227
	170051	ESCAMBIA	BELLVIEW ELEMENTARY SCHOOL	696.08	\$69,608
	170061	ESCAMBIA	BELLVIEW MIDDLE SCHOOL	979.80	\$97,980
	170221	ESCAMBIA	RANSOM MIDDLE SCHOOL	1,429.97	\$142,997
	170231	ESCAMBIA	CORDOVA PARK ELEMENTARY SCHOOL	707.90	\$70,790
	170461	ESCAMBIA	SCENIC HEIGHTS ELEMENTARY SCHOOL	872.20	\$87,220
	170501	ESCAMBIA	A. K. SUTER ELEMENTARY SCHOOL	423.61	\$42,361
	170541	ESCAMBIA	ERNEST WARD MIDDLE SCHOOL	458.72	\$45,872
	170561	ESCAMBIA	WARRINGTON MIDDLE SCHOOL	649.43	\$64,943
	170601	ESCAMBIA	J. H. WORKMAN MIDDLE SCHOOL	979.58	\$97,958
	170671	ESCAMBIA	BROWN BARGE MIDDLE SCHOOL	594.41	\$59,441
	170852	ESCAMBIA	WOODHAM MIDDLE SCHOOL	699.47	\$69,947
	170921	ESCAMBIA	L. D. MCARTHUR ELEMENTARY SCHOOL	740.58	\$74,058
	171241	ESCAMBIA	BLUE ANGELS ELEMENTARY SCHOOL	849.17	\$84,917
	171251	ESCAMBIA	WEST FLORIDA HIGH SCHOOL/TECHNICAL	1,254.41	\$125,441
	171261	ESCAMBIA	MOLINO PARK ELEMENTARY	382.15	\$38,215
	171281	ESCAMBIA	GLOBAL LEARNING ACADEMY	757.42	\$75,742
	172104	ESCAMBIA	JACKIE HARRIS PREPARATORY ACADEMY	197.63	\$19,763
	172106	ESCAMBIA	BYRNEVILLE ELEMENTARY SCHOOL, INC.	173.60	\$17,360
	172108	ESCAMBIA	PENSACOLA BEACH CHARTER SCHOOL	135.24	\$13,524
	172124	ESCAMBIA	NEWPOINT ACADEMY	158.61	\$15,861
	172141	ESCAMBIA	NEWPOINT PENSACOLA	113.92	\$11,392
<b>17</b>	<b>Total</b>	<b>ESCAMBIA</b>		<b>14,206.17</b>	<b>\$1,420,617</b>
	180022	FLAGLER	BUNNELL ELEMENTARY SCHOOL	1,232.08	\$123,208
	180051	FLAGLER	RYMFIRE ELEMENTARY SCHOOL	1,275.57	\$127,557
	180070	FLAGLER	PALM HARBOR ACADEMY	69.29	\$6,929
	180131	FLAGLER	LEWIS E. WADSWORTH ELEMENTARY	850.19	\$85,019
	180201	FLAGLER	OLD KINGS ELEMENTARY SCHOOL	1,100.30	\$110,030
	180301	FLAGLER	BELLE TERRE ELEMENTARY SCHOOL	1,306.27	\$130,627
	180401	FLAGLER	INDIAN TRAILS MIDDLE SCHOOL	849.11	\$84,911
<b>18</b>	<b>Total</b>	<b>FLAGLER</b>		<b>6,682.81</b>	<b>\$668,281</b>
	190091	FRANKLIN	FRANKLIN COUNTY SCHOOLS PK-12	883.12	\$88,312
	199009	FRANKLIN	APALACHICOLA BAY CHARTER SCHOOL	327.31	\$32,731
<b>19</b>	<b>Total</b>	<b>FRANKLIN</b>		<b>1,210.43</b>	<b>\$121,043</b>
	200061	GADSDEN	HAVANA MIDDLE SCHOOL	181.88	\$18,188
	200101	GADSDEN	GADSDEN ELEMENTARY MAGNET SCHOOL	178.02	\$17,802
	200151	GADSDEN	CHATTAHOOCHEE ELEMENTARY SCHOOL	164.36	\$16,436
	200201	GADSDEN	STEWART STREET ELEMENTARY SCHOOL	578.69	\$57,869
	200231	GADSDEN	CARTER PARRAMORE ACADEMY	171.11	\$17,111
	209104	GADSDEN	CROSSROAD ACADEMY	343.68	\$34,368
<b>20</b>	<b>Total</b>	<b>GADSDEN</b>		<b>1,617.74</b>	<b>\$161,774</b>



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

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**Gadsden DSB P&T response and signature cover page for inclusion in audit report**

3 messages

---

**Kim Ferree** <ferreek@gcpsmail.com>

Mon, Mar 9, 2015 at 3:52 PM

To: flaudgen\_audrpt\_dsb@aud.state.fl.us

Cc: LESLEE WALKER &lt;LESLEEWALKER@aud.state.fl.us&gt;, KAREN REVELL &lt;karenrevell@aud.state.fl.us&gt;

Please see the two attached documents. Please let me know if I need to get anything else for you to finalize this process. Also please note that we will be on Spring Break next week, so you will not be able to reach me during that period of time.

-

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

---

**2 attachments****Gadsden Signature Page PT Response.docx**

73K

**Gadsden County DSB P&T Response.docx**

34K

---

**LESLEE WALKER** <LESLEEWALKER@aud.state.fl.us>

Tue, Mar 10, 2015 at 2:53 PM

To: "ferreek@gcpsmail.com" &lt;ferreek@gcpsmail.com&gt;

Cc: KAREN REVELL &lt;KARENREVELL@aud.state.fl.us&gt;

Hi Kim,

We have been requested to obtain a more concise response to the P&T please. Basically, we are looking for whether you concur with our findings and a brief explanation of what corrective actions have been taken to include in the report.

I will keep your first response for use in the 2014-15 follow-up on prior audit findings as the information you provided will be extremely helpful.

Thank you so much for your assistance with this matter.

Leslee



**Leslee W. Walker, CPA**

Lead Senior Auditor

Educational Entities and Local Government Audits

Auditor General

Phone (850) 412-2801 Fax 487-4403

lesleewalker@aud.state.fl.us

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

**From:** Kim Ferree [mailto:ferreek@gcpsmail.com]

**Sent:** Monday, March 09, 2015 3:53 PM

**To:** FLAUDGEN\_AUDRPT\_DSB

**Cc:** LESLEE WALKER; KAREN REVELL

**Subject:** Gadsden DSB P&T response and signature cover page for inclusion in audit report

[Quoted text hidden]

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**2 attachments**



**Gadsden Signature Page PT Response.docx**

73K



**Gadsden County DSB P&T Response.docx**

34K

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**Kim Ferree** <ferreek@gcpsmail.com>

Tue, Mar 10, 2015 at 5:26 PM

To: LESLEE WALKER <LESLEEWALKER@aud.state.fl.us>

Please highlight the parts you all want taken out and send to me for review and approval. Thanks.

[Quoted text hidden]

# The School Board of Gadsden County



*"Building A Brighter Future"*

**REGINALD C. JAMES**  
SUPERINTENDENT OF SCHOOLS

35 MARTIN LUTHER KING, JR. BLVD  
QUINCY, FLORIDA 32351  
TEL: (850) 627-9651  
FAX: (850) 627-2760  
<http://www.gcps.k12.fl.us>

March 12, 2015

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

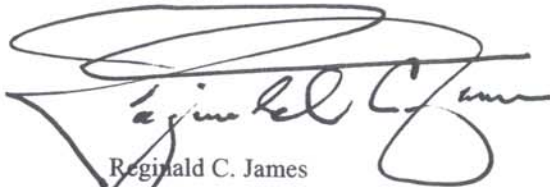
Dear Mr. Martin:

Enclosed please find our responses for the updated preliminary and tentative findings that were provided to us for review on February 17, 2015. We want to express our sincere gratitude to you and for staff for their thorough and comprehensive review of our District's financial, federal, and operational functions for the fiscal year ended June 30, 2014.

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

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

Sincerely,



Reginald C. James  
Superintendent of Schools

RCJ:ksf

AUDREY D. LEWIS  
DISTRICT NO. 1  
HAVANA, FL 32333

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

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

CHARLIE D. FROST  
DISTRICT NO. 4  
GRETNA, FL 32332  
QUINCY, FL 32352

ROGER P. MILTON  
DISTRICT NO. 5  
QUINCY, FL 32353

GADSDEN COUNTY DISTRICT SCHOOL BOARD  
MANAGEMENT RESPONSE

SIGNIFICANT DEFICIENCIES

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

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

**District Response:**

We concur with the audit finding. We appreciate the audit analysis discovering our process error in the allocation of tax revenues received. In our discussions with Business Office staff, we discovered the need for the correction as an unintentional oversight. All staff now understand how the allocation method is derived and will watch for any corrections needed in this process. We have also made journal corrections to adjust all errors, to ensure proper recorded balances and transactions for impacted funds. The Assistant Superintendent for Business and Finance will also check future recordings to ensure continued compliance and, if the millage rate changes in future budgetary processes, will make sure appropriate changes in the allocation are made. As for the omission of the bus lease purchase proceeds and expenditures in the governmental funds, the Assistant Superintendent for Business and Finance will follow up with staff to ensure that entries are made and be mindful of this type of possible omission when compiling the Annual Financial Report.

Finding No. 2: During the 2013-14 fiscal year, the District's General Fund total assigned and unassigned fund balance declined 47 percent from \$2,198,251 to \$1,172,507 representing a fund balance reduction of \$1,025,744. Under these circumstances, the District has significantly less resources for emergencies and unforeseen situations than other school districts of comparable size.

**Recommendation:** The School Board and the Superintendent should closely monitor the District's budget and take the necessary actions to ensure that an adequate fund balance is maintained in the General Fund.

**District Response:**

We concur with the audit finding. In accordance with Section 1011.051, Florida Statutes, we notified the Commissioner of Education on December 3, 2013, that we expected that the District's General Fund total assigned and unassigned fund balance was anticipated to drop below 2 percent for the 2013-14 fiscal year. As part of our recovery plan, we anticipated receiving more in e-rate funds than were actually realized. As of the Annual Financial Report preparation, we believed our General Fund total assigned and unassigned fund balance was 3.3 percent of general fund revenue. However, due to an error in our tax revenues allocation, unknown to us at the time of financial statement preparation, an audit adjustment in the amount of \$212,654.41 decreased our General Fund balance as a percentage of General Fund revenue to 2.8 percent.

Although the overall General Fund revenues have increased or held fairly steady as illustrated in the table presented in Finding No. 2, our rural district has experienced declines in our general fund's discretionary operating funding over the past several years that has had a cumulative effect on the general fund's declining balance. We have begun long-range changes to reduce budgetary consumption. The Board is also considering school reconfigurations, ways to save on energy costs, and cost reductions when developing our staffing plan. We are optimistic that the economy is improving and that our financial position will improve in the not so distant future and we are mindful that we will need to undergo a recovery period before we can expand any spending when our discretionary operating revenues begin to increase.

Finding No. 3: The District needed to enhance its budgetary process.

GADSDEN COUNTY DISTRICT SCHOOL BOARD  
MANAGEMENT RESPONSE

**Recommendation:** The District should ensure its budgetary procedures to ensure that expenditures are limited to budgeted amounts as required by State law and rules, which may help the District in monitoring its resources and improving the financial condition of the General Fund.

**District Response:**

We concur with the audit finding. Enhancements to the budgetary process and the monitoring of District resources to improve the financial condition of the General Fund and the overall operations of the District is a top priority of the Superintendent and the Board.

We intend to create a Budget Director position, effective in the 2015-16 fiscal year. This position will be in charge of all budgetary aspects, from developing the budget and required notifications to implementing the approved preliminary budget, updating and implementing the final approved budget, as well as monitoring the budget on an ongoing basis for transactions that occur during the fiscal year and present amendments for Board approval and implementation. This position will also help to improve the condition of the General Fund by reviewing district programs, program needs, and program revenue streams and suggest alternative spending plans needed to be made based on availability of funds.

In addition, a budget committee will be formed to review the budget process as well as staffing plans for the next fiscal period. This committee will be tasked with formulating a plan for the budget that includes establishing a portion of the General Fund revenues for a rainy day fund and reserves for adjustments to FEFP to ensure adequate funds are set aside, and a review of areas that need to be addressed to accomplish district goals and changes in direction set by the Legislative process. The Assistant for Business and Finance will transition the new Budget Director into steering this committee next year while actively participating as a committee member. It is our vision that this process will help guide the District into fiscal recovery and enhance the operating effectiveness of the District long-term.

ADDITIONAL MATTERS

**Finding No. 4:** The Procurement procedures could be enhanced to provide for routine review of required statements of financial interests for consideration in making procurement decisions.

**Recommendation:** The District should provide for routine review of required statements of financial interest by personnel responsible for making procurement decisions.

**District Response:**

We concur with the audit finding. We appreciate the audit analysis and suggestion to enhance our procedures to safeguard against conflicts of interest. We took immediate corrective action by training staff on how to view these documents on-line and review and consider these financial interest statements when making procurement decisions.

**Finding No. 5:** Improvements were needed in controls over the reporting of instructional contract hours for adult general education classes to the Florida Department of Education.

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

**District Response:**

The inaccurate reporting of instructional contact hours was primarily due to turnover in the data entry position at Gadsden Technical Institute and corrective action has been taken.

GADSDEN COUNTY DISTRICT SCHOOL BOARD  
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Finding No. 6: Controls over monitoring school bus drivers could be enhanced.

Recommendation: The District should ensure that required background screenings are timely performed for all employees.

District Response:

We concur with the audit finding. We appreciate the audit analysis and suggestion to enhance our procedures to safeguard our students who are transported by the district. The transportation department is committed to the safety and well-being of our students. We have implemented procedures to actively monitor and ensure compliance by developing a *School Bus Operators Qualifications Evaluation Worksheet*. We will review the information obtained to monitor background screening requirements.

Finding No. 7: The District need to enhance its procedures to require verification of eligibility of all dependents covered by the District's health insurance plan.

Recommendation: The District should enhance procedures to require verification of eligibility of all dependents covered by the District's health insurance plan.

District Response:

We concur with the audit finding. In response to notifying the district of this audit recommendation, we implemented proactive correct action. Effective December 10, 2014, the benefits staff implemented our new procedure to collect proper verification to determine eligibility of dependents. The documents for active employees and their dependents will be filed in our Business office's insurance department. Retiree documentation will be available upon request with the local health insurance agent. It is our understanding that neither past claim experience nor the number of dependents and retirees have an impact on determining future premium costs. We have confirmed this understand with our insurance agent. Additionally, our health insurance provider has provided us additional clarification of their rating assessment. They indicated to us that rates are assessed as follows: large groups are community rated; base rates are developed for each benefit plan design; and rates are further adjusted based on a group's demographics such as: tier structure, mix of subscribers in each tier (gender and age), and average family size.

Finding No. 8: Controls over virtual instruction program (VIP) operations and related activities could be enhanced by developing and maintaining comprehensive, written VIP policies and procedures.

Recommendation: The District should develop and maintain comprehensive written VIP policies and procedures to enhance the effectiveness of its VIP operations and related activities. Such policies and procedures should include appropriate action to remedy the noncompliance and control deficiencies identified in Finding No. 8.

District Response:

We concur with the audit finding. The District will develop and maintain comprehensive, written VIP policies and procedures to enhance the effectiveness of its VIP operations and related activities. Such policies and procedures will ensure written notification to all parents about student opportunities to participate in the VIP, documented verification that teachers who provide VIP services are appropriately certified and subject to required background screenings, documented verification that students enrolled in the VIP have complied with compulsory attendance requirements prescribed by law, and qualified students are provided computer resources. We will also review contracts with FDOE approved providers to ensure

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that required provisions are included in future contracts. If needed, we will request contract modifications to update the contractual terms to include any omitted provisions.









21 weeks/ 630 hours

EARNINGS	EMP CLA:	JAN HRS	FEB HRS	OCT HRS	NOV HRS	DEC HRS	TOTAL HRS	PAYROLL	EMPLOYEE	HIRE DATE	CHP Board 349.19/ mo
63.44	HOURLY	0	0	0	0	8	8	63	PART-TIME	5/30/2000	
3284.44	HOURLY	76	68	72	76	60	352	62	PART-TIME	9/10/2012	
236.5	HOURLY	21.99	0	0	0	7.5	29.49	60	PART-TIME	10/27/2014	
3487.2	HOURLY	14.66	42.81	99.29	155.32	72.47	384.55	60	PART-TIME	10/1/2013	
885.16	HOURLY	28	12.5	35.5	0	0	76	62	PART-TIME	8/15/2014	
193.2	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/15/2014	
37	HOURLY	0	0	0	0	0	0	61	PART-TIME	8/23/2010	
3086.25	HOURLY	91.5	119	0	84.5	91	386	62	PART-TIME	8/24/2009	
864.38	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/24/2009	
3996	HOURLY	76	76	80	76	64	372	61	PART-TIME	8/28/2000	
1260	HOURLY	7.33	0	0	43.98	36.65	87.96	60	PART-TIME	10/4/2001	
47.58	HOURLY	0	0	0	6	0	6	62	PART-TIME	9/1/2009	
1019.84	HOURLY	0	0	0	0	0	0	63	PART-TIME	9/1/2009	
3502.79	HOURLY	65.97	156.48	22.17	97.44	85.15	427.21	60	PART-TIME	8/20/2001	
388.1	HOURLY	7.33	11.66	0	22.16	7.5	48.65	60	PART-TIME	9/15/2014	
6646.27	HOURLY	0	0	0	0	0	0	60	PART-TIME	8/30/2002	
2101.25	HOURLY	0	0	0	0	0	0	63	PART-TIME	5/5/2004	
3336.98	HOURLY	36.65	58.8	58.89	101.04	43.4	298.78	60	PART-TIME	9/13/2012	
118.95	HOURLY	0	0	0	0	0	0	60	PART-TIME	3/11/2004	
4097.75	HOURLY	0	0	0	0	0	0	61	PART-TIME	4/8/2004	
142.74	HOURLY	0	0	0	0	0	0	63	PART-TIME	4/8/2004	
315.31	HOURLY	6.67	0	0	11	21.99	39.66	60	PART-TIME	12/8/2011	
60.38	HOURLY	0	7.5	0	0	0	7.5	62	PART-TIME	12/10/2003	
3185.26	HOURLY	0	0	0	0	0	0	63	PART-TIME	12/10/2003	
5809.72	HOURLY	80.63	147.79	102.62	137.27	129.61	597.92	60	PART-TIME	8/19/2013	
518.94	HOURLY	7.5	21.5	0	24	12	65	62	PART-TIME	8/22/2011	
6474.86	HOURLY	0	0	0	0	0	0	60	PART-TIME	4/22/2014	
2615.39	HOURLY	29.32	36.65	58.64	69.64	82.46	276.71	60	PART-TIME	2/21/2005	
6226.17	HOURLY	110	97.5	150	135	90	582.5	60	PART-TIME	10/23/2012	
620.49	HOURLY	25.65	7.33	0	0	15	47.98	60	PART-TIME	9/25/2014	
3340.66	HOURLY	0	0	0	0	0	0	63	PART-TIME	4/13/2006	
3385.5	HOURLY	0	0	0	0	0	0	61	PART-TIME	8/30/2011	
37	HOURLY	0	0	0	0	0	0	61	PART-TIME	8/22/2011	
6669.74	HOURLY	135	112.5	138.83	127.5	110.5	624.33	60	PART-TIME	12/10/2010	1745.95
1758.72	HOURLY	0	0	0	0	0	0	60	PART-TIME	8/2/2006	
4132.56	HOURLY	73.3	84.3	51.32	87.96	73.47	370.35	60	PART-TIME	10/17/2011	
211.25	HOURLY	0	0	0	0	0	0	61	PART-TIME	8/15/2006	
6096.16	HOURLY	0	0	0	0	0	0	60	PART-TIME	9/17/2008	
59.01	HOURLY	0	7.33	0	0	0	7.33	60	PART-TIME	12/5/2006	
317.2	HOURLY	0	0	0	0	0	0	63	PART-TIME	2/6/2013	
4533.76	HOURLY	58.64	80.63	36.65	98.96	89.79	364.67	60	PART-TIME	11/1/2007	

937.58	HOURLY	0	0	52.42	19.83	29.32	<b>101.57</b>	60 PART-TIME	8/24/2009	
1554.67	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	11/25/2014	
57.64	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	1/15/2015	
1203.65	HOURLY	0	44.65	18.16	21.99	21.99	<b>106.79</b>	60 PART-TIME	1/10/2013	
225.42	HOURLY	0	0	0	0	0	<b>0</b>	62 PART-TIME	1/10/2013	
1077.27	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	1/10/2013	
3975.5	HOURLY	80	71	80	60	61	<b>352</b>	61 PART-TIME	2/21/2014	
18.11	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	10/14/2008	
5911.7	HOURLY	126.75	120	142.5	135	112.5	<b>636.75</b>	60 PART-TIME	10/31/2008	1745.95
1587.83	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	9/29/2009	
3806.77	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	1/6/2009	
2655.8	HOURLY	36.65	83.3	88.3	36.65	36.65	<b>281.55</b>	60 PART-TIME	5/12/2009	
174.39	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	9/20/2011	
703	HOURLY	0	0	0	0	0	<b>0</b>	61 PART-TIME	9/20/2011	
3848.75	HOURLY	0	0	0	0	0	<b>0</b>	61 PART-TIME	10/20/2009	
840.86	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	11/12/2009	
1112.12	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	1/21/2010	
3851.5	HOURLY	0	0	0	0	0	<b>0</b>	61 PART-TIME	8/16/2010	
4620.38	HOURLY	0	0	0	0	0	<b>0</b>	61 PART-TIME	8/18/2014	
58.13	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	11/3/2014	
2812	HOURLY	0	0	0	0	0	<b>0</b>	61 PART-TIME	11/3/2014	
128.8	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	8/20/2010	
1680	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	9/23/2014	
4231.83	HOURLY	95	80	100	95	80	<b>450</b>	62 PART-TIME	9/1/2010	
1042.84	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	11/29/2010	
8279.63	HOURLY	70.32	163.64	203	150	125.99	<b>712.95</b>	60 PART-TIME	9/17/2010	1745.95
1232.21	HOURLY	37.16	43.98	7.33	13	17.16	<b>118.63</b>	60 PART-TIME	9/23/2010	
656.73	HOURLY	0	0	0	0	0	<b>0</b>	61 PART-TIME	11/15/2010	
6576.47	HOURLY	142.5	142.5	150	142.5	112.5	<b>690</b>	60 PART-TIME	2/25/2011	
3289.62	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	8/20/2012	
2078.01	HOURLY	58.64	88.98	0	11	44.32	<b>202.94</b>	60 PART-TIME	3/15/2011	
1388.23	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	2/25/2014	
1601.86	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	10/17/2014	
3045.89	HOURLY	87.96	47.65	65.97	58.66	54.98	<b>315.22</b>	60 PART-TIME	9/23/2013	
1290.85	HOURLY	36.65	7.5	7.33	44.15	44.15	<b>139.78</b>	60 PART-TIME	9/7/2011	
4558.53	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	9/26/2011	
59.48	HOURLY	0	0	7.5	0	0	<b>7.5</b>	62 PART-TIME	10/8/2011	
444.09	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	10/8/2011	
178.43	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	10/6/2011	
2725.06	HOURLY	96.82	90	22.5	48.82	60.16	<b>318.3</b>	60 PART-TIME	10/10/2011	
174.39	HOURLY	0	0	21.99	0	0	<b>21.99</b>	60 PART-TIME	9/19/2011	
58.13	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	11/3/2011	
5139.1	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	2/3/2012	

59.48	HOURLY	0	0	0	0	0	0	60	PART-TIME	3/1/2012	
888.16	HOURLY	0	0	0	0	0	0	62	PART-TIME	9/15/2014	
8875.37	HOURLY	155.25	144	160	152	127	738.25	61	PART-TIME	6/25/2012	1745.95
10484.88	HOURLY	192	191	201	191	158	933	61	PART-TIME	8/20/2012	
2331.42	HOURLY	0	0	0	0	0	0	63	PART-TIME	10/15/2014	
3162.74	HOURLY	43.98	80.63	51.31	58.64	80.63	315.19	60	PART-TIME	8/20/2012	
166.54	HOURLY	0	0	0	21	0	21	62	PART-TIME	8/20/2012	
63.44	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/20/2012	
3857.27	HOURLY	66	78.5	88.5	70	42.5	345.5	61	PART-TIME	9/10/2012	
650.26	HOURLY	0	0	0	0	0	0	62	PART-TIME	8/31/2012	
1619.27	HOURLY	11.33	78.5	29.31	30.16	16.49	165.79	60	PART-TIME	8/20/2012	
1022.29	HOURLY	37.33	82.33	0	0	0	119.66	60	PART-TIME	9/12/2012	
4301.35	HOURLY	104.5	88	88	0	82.5	363	62	PART-TIME	9/18/2012	
297.38	HOURLY	0	15	7.33	7.5	0	29.83	60	PART-TIME	9/21/2012	
2394.23	HOURLY	0	0	0	0	0	0	60	PART-TIME	10/5/2012	
5923.14	HOURLY	0	0	0	0	0	0	60	PART-TIME	10/16/2012	
4809.33	HOURLY	120	142.5	54	114	96	526.5	62	PART-TIME	10/22/2012	1745.95
559.75	HOURLY	7.33	47.65	0	0	7.33	62.31	60	PART-TIME	1/9/2013	
570.98	HOURLY	0	0	41	14	17	72	62	PART-TIME	1/15/2013	
3441.62	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/5/2013	
1430	HOURLY	0	7.33	73.3	43.98	0	124.61	60	PART-TIME	8/15/2013	
2928.48	HOURLY	73.3	65.97	87.96	43.98	43.98	315.19	60	PART-TIME	9/2/2013	
1050.69	HOURLY	0	0	58.64	0	0	58.64	60	PART-TIME	8/23/2013	
4878	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/19/2013	
555.1	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/18/2014	
2221.41	HOURLY	74.84	0	11	105	45	235.84	60	PART-TIME	8/20/2013	
1699.58	HOURLY	23	31	65	24.5	48.5	192	62	PART-TIME	8/20/2013	
126.88	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/20/2013	
751.16	HOURLY	0	0	91.05	0	0	91.05	60	PART-TIME	9/6/2013	
7734.94	HOURLY	0	0	0	0	0	0	60	PART-TIME	10/15/2013	
6629.75	HOURLY	0	0	0	0	0	0	61	PART-TIME	10/15/2013	
1031.42	HOURLY	0	0	54.74	69.32	4	128.06	60	PART-TIME	10/4/2013	
527.88	HOURLY	0	0	0	0	16	16	60	PART-TIME	8/30/2013	
3554.96	HOURLY	53.98	82.88	106.29	41.06	69.64	353.85	60	PART-TIME	10/13/2013	
58.13	HOURLY	0	0	0	0	0	0	60	PART-TIME	11/12/2013	
4154.47	HOURLY	65.97	80.63	95.29	87.96	80.63	410.48	60	PART-TIME	12/2/2013	
3290	HOURLY	43.98	87.96	7.33	43.98	36.65	219.9	60	PART-TIME	10/28/2013	
697.84	HOURLY	0	0	0	0	0	0	63	PART-TIME	12/8/2014	
5082.03	HOURLY	21.99	95.29	84.98	131.94	154.44	488.64	60	PART-TIME	1/27/2014	
5239.02	HOURLY	0	0	0	0	0	0	62	PART-TIME	3/28/2014	
1887.34	HOURLY	0	0	0	0	0	0	60	PART-TIME	8/12/2014	
7405.51	HOURLY	87.96	146.1	139.27	139.27	131.94	644.54	60	FULL-TIME T	8/11/2014	1745.95
6616.65	HOURLY	73.3	131.94	131.94	124.61	115.78	577.57	60	PART-TIME	8/11/2014	1745.95

2673.69	HOURLY	51.31	51.31	74.28	58.64	58.64	<b>294.18</b>	60 PART-TIME	8/18/2014	
3450.38	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	12/1/2014	
5106.61	HOURLY	180.22	59.83	75.6	106.29	124.61	<b>546.55</b>	60 PART-TIME	8/18/2014	1745.95
5577.83	HOURLY	65.97	99.96	124.61	142.94	155.76	<b>589.24</b>	60 PART-TIME	8/14/2014	1745.95
6503.63	HOURLY	115	98.5	110	116	84	<b>523.5</b>	61 PART-TIME	8/18/2014	
4329.7	HOURLY	88.5	53.01	80.63	140.49	85.06	<b>447.69</b>	60 PART-TIME	8/20/2014	1745.95
989.53	HOURLY	0	0	66.14	36.65	21.99	<b>124.78</b>	60 PART-TIME	8/20/2014	
4083.3	HOURLY	51.31	82.64	47.3	81.79	73.47	<b>336.51</b>	60 PART-TIME	8/18/2014	
521.51	HOURLY	0	0	29.49	7.33	0	<b>36.82</b>	60 PART-TIME	8/18/2014	
1305.93	HOURLY	0	7.33	18.66	4	0	<b>29.99</b>	60 PART-TIME	2/25/2015	
7117.57	HOURLY	87.96	120.96	139.27	139.27	131.94	<b>619.4</b>	60 PART-TIME	8/11/2014	1745.95
2346.01	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	10/28/2014	
99.13	HOURLY	0	0	12.5	0	0	<b>12.5</b>	62 PART-TIME	8/27/2014	
2868.82	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	8/27/2014	
5116.23	HOURLY	150	127.5	118.64	139.83	105	<b>640.97</b>	60 PART-TIME	9/4/2014	1745.95
4673.29	HOURLY	142.5	142.5	37.5	142.5	120	<b>585</b>	62 PART-TIME	9/15/2014	
64.4	HOURLY	0	8	0	0	0	<b>8</b>	63 PART-TIME	2/23/2015	
1522.82	HOURLY	36.65	21.99	0	58.64	36.65	<b>153.93</b>	60 PART-TIME	9/25/2014	
1433.99	HOURLY	44.15	3.67	0	102.79	29.49	<b>180.1</b>	60 PART-TIME	9/19/2014	
1884.38	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	9/30/2014	
1651.84	HOURLY	64	87.5	0	19.5	35	<b>206</b>	62 PART-TIME	10/7/2014	
2551.44	HOURLY	73.47	74.16	0	36.99	81.14	<b>265.76</b>	60 PART-TIME	9/24/2014	
295.52	HOURLY	0	0	0	0	7.5	<b>7.5</b>	60 PART-TIME	10/2/2014	
3039.11	HOURLY	51.31	80.63	0	36.65	101.02	<b>269.61</b>	60 PART-TIME	10/7/2014	
2630.66	HOURLY	60	67.5	0	142.47	52.5	<b>322.47</b>	60 PART-TIME	9/16/2014	
1272.08	HOURLY	36.65	40.49	0	15	36.65	<b>128.79</b>	60 PART-TIME	10/16/2014	
1110.56	HOURLY	43.49	21.99	0	22.58	50.99	<b>139.05</b>	60 PART-TIME	9/30/2014	
118.96	HOURLY	0	0	0	0	15	<b>15</b>	62 PART-TIME	10/17/2014	
2972.15	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	10/17/2014	
365.75	HOURLY	14.5	26.5	0	4.5	0	<b>45.5</b>	62 PART-TIME	10/21/2014	
3297.7	HOURLY	142.5	112.5	0	44.66	112.33	<b>411.99</b>	60 PART-TIME	10/1/2014	1745.95
393.02	HOURLY	14.66	0	0	0	22.33	<b>36.99</b>	60 PART-TIME	10/10/2014	
1097.37	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	11/12/2014	
591.47	HOURLY	0	22.16	0	0	0	<b>22.16</b>	60 PART-TIME	1/5/2015	
527.32	HOURLY	0	0	0	0	0	<b>0</b>	62 PART-TIME	1/5/2015	
257.6	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	1/5/2015	
575.36	HOURLY	0	7.33	0	0	0	<b>7.33</b>	60 PART-TIME	1/5/2015	
1180.18	HOURLY	0	21.99	0	0	0	<b>21.99</b>	60 PART-TIME	1/5/2015	
504.37	HOURLY	0	44.66	0	0	0	<b>44.66</b>	60 PART-TIME	1/9/2015	
221.38	HOURLY	0	27.5	0	0	0	<b>27.5</b>	62 PART-TIME	1/15/2015	
144.9	HOURLY	0	18	0	0	0	<b>18</b>	63 PART-TIME	1/23/2015	
520	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	1/26/2015	
422.63	HOURLY	0	52.5	0	0	0	<b>52.5</b>	60 PART-TIME	2/2/2015	

64.4	HOURLY	0	8	0	0	0	8	63	PART-TIME	2/2/2015	
356.85	HOURLY	0	0	0	0	0	0	60	PART-TIME	8/22/2011	
4722.01	HOURLY	77.5	84.5	82	90	75	409	61	PART-TIME	9/10/2010	
1397.61	HOURLY	21.99	35.32	0	29.32	36.65	123.28	60	PART-TIME	8/26/2008	
2789	HOURLY	51.31	101.22	33.16	44.66	66.99	297.34	60	PART-TIME	1/22/2013	
63.44	HOURLY	0	0	0	0	0	0	63	PART-TIME	1/22/2013	
4072.7	HOURLY	82.63	183.51	29.32	73.3	105.95	474.71	60	PART-TIME	9/20/2010	1745.95
2444.18	HOURLY	85.57	138.75	0	0	0	224.32	60	PART-TIME	8/8/2013	
5693.2	HOURLY	0	0	0	0	0	0	60	PART-TIME	7/28/1952	
3891.55	HOURLY	0	0	0	0	0	0	60	PART-TIME	7/26/1962	
195	HOURLY	0	0	0	0	0	0	60	PART-TIME	9/10/2012	
506.13	HOURLY	18.67	11.17	0	22.16	0	52	60	PART-TIME	2/1/2001	
282.33	HOURLY	0	0	0	0	0	0	60	PART-TIME	3/4/2010	
210	HOURLY	0	0	0	0	0	0	60	PART-TIME	3/22/2012	
131.51	HOURLY	0	0	0	0	0	0	60	PART-TIME	2/1/2014	
2297.48	HOURLY	0	0	0	0	0	0	60	PART-TIME	7/1/2013	
1051.62	HOURLY	0	0	0	0	0	0	60	PART-TIME	9/2/2011	
5159.34	HOURLY	0	0	0	0	0	0	60	PART-TIME	9/11/2013	
2641.4	HOURLY	0	0	0	0	0	0	60	PART-TIME	8/10/1972	
2555.81	HOURLY	0	0	0	0	0	0	60	PART-TIME	2/11/2013	
6378.73	HOURLY	0	0	0	0	0	0	60	PART-TIME	1/14/1975	
6729.92	HOURLY	0	0	0	0	0	0	60	PART-TIME	11/4/2011	
2515.76	HOURLY	0	0	0	0	0	0	60	PART-TIME	10/13/2010	
873.25	HOURLY	7.33	14.66	14.66	7.33	21.99	65.97	60	PART-TIME	9/15/2004	
4355.08	HOURLY	0	0	0	0	0	0	60	PART-TIME	9/22/2014	
636.79	HOURLY	7.33	0	11	29.49	21.99	69.81	60	PART-TIME	3/1/1979	
2600	HOURLY	21.99	80.63	0	73.3	21.99	197.91	60	PART-TIME	4/24/1979	
15392	HOURLY	0	0	0	0	0	0	61	PART-TIME	8/31/1978	
195	HOURLY	0	0	0	0	0	0	60	PART-TIME	1/26/1984	
194.92	HOURLY	14.66	3.66	0	3.66	0	21.98	60	PART-TIME	5/28/1979	
152.17	HOURLY	0	0	0	0	0	0	60	PART-TIME	8/15/1979	
978.01	HOURLY	0	0	0	0	0	0	60	PART-TIME	8/26/2013	
455	HOURLY	0	0	0	0	0	0	60	PART-TIME	9/4/2013	
2021.99	HOURLY	0	0	0	0	0	0	60	PART-TIME	2/2/2015	
3220.01	HOURLY	0	0	0	0	0	0	60	PART-TIME	9/1/1983	
3503.11	HOURLY	0	0	0	0	0	0	63	PART-TIME	8/19/2013	
206.89	HOURLY	11.5	0	3.33	0	7.5	22.33	60	PART-TIME	8/18/1986	
9069.63	HOURLY	166	167.5	160	144	137	774.5	61	PART-TIME	8/25/1986	
4583.7	HOURLY	87.96	135.96	32.57	88.47	80.97	425.93	60	PART-TIME	8/29/2014	1745.95
4270.84	HOURLY	51.48	52.99	139.27	101.09	113.67	458.5	60	PART-TIME	5/17/1989	
4181.68	HOURLY	73.3	101.3	91.63	51.31	43.98	361.52	60	PART-TIME	8/30/1988	
560	HOURLY	14.66	0	0	29.32	0	43.98	60	FULL-TIME E	9/16/2014	
195	HOURLY	0	0	0	0	0	0	60	PART-TIME	12/17/2014	

6317.93	HOURLY	0	0	0	0	0	0	61 PART-TIME	10/3/1989			
3268.91	HOURLY	43.98	80.64	102.62	73.47	36.99	<b>337.7</b>	60 PART-TIME	4/9/2012			
496.48	HOURLY	0	7.33	0	30	14.66	<b>51.99</b>	60 PART-TIME	8/6/2003			
2087.88	HOURLY	73.81	14.66	0	29.66	51.31	<b>169.44</b>	60 PART-TIME	8/20/2014			
3853.99	HOURLY	0	0	0	0	0	<b>0</b>	61 PART-TIME	8/27/1991			
4390.81	HOURLY	73.73	85.89	112.79	85.3	87.13	<b>444.84</b>	60 PART-TIME	9/20/1993	1745.95		
260	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	8/9/2012			
741.61	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	9/22/2009			
1082.34	HOURLY	0	0	0	0	0	<b>0</b>	62 PART-TIME	1/3/1995			
1815.43	HOURLY	0	0	0	0	0	<b>0</b>	63 PART-TIME	1/3/1995			
4259.79	HOURLY	95.63	125.46	58.81	110.12	21.99	<b>412.01</b>	60 PART-TIME	3/24/1995	1745.95		
4476.48	HOURLY	0	0	0	0	0	<b>0</b>	62 PART-TIME	3/10/1995			
2864.33	HOURLY	25.65	19.66	81.48	87.63	87.96	<b>302.38</b>	60 PART-TIME	2/8/1996			
229.34	HOURLY	0	0	0	21.59	7.33	<b>28.92</b>	60 PART-TIME	2/26/1997			
406.88	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	8/27/2014			
3688.23	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	4/7/1997			
4811.77	HOURLY	0	0	0	0	0	<b>0</b>	62 PART-TIME	9/11/2003			
29.54	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	3/16/1998			
40.61	HOURLY	0	0	0	0	0	<b>0</b>	60 PART-TIME	8/11/2014			
1078.05	HOURLY	36.65	10.83	36.99	21.99	18.32	<b>124.78</b>	60 PART-TIME	1/19/2009			
1623.85	HOURLY	63.39	33.33	31.08	14.66	15	<b>157.46</b>	60 PART-TIME	11/30/1998			
735.46	HOURLY	21.99	21.99	0	11	7.33	<b>62.31</b>	60 PART-TIME	11/23/1998			
									\$	8,729.75	\$	20,951.40

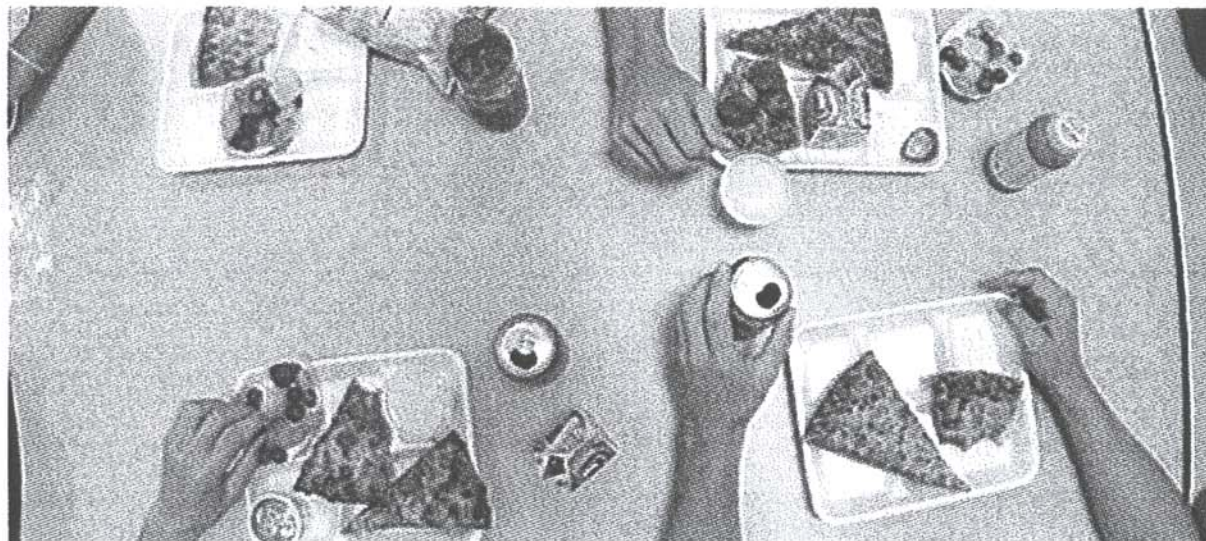
The Board cost for CHP coverage if the Substitute elected coverage (This is only looking at the last 5 months. October 2014 to February 2015)

This is the Subs that are almost at the average 30 hours per week. The total is the Board cost for CHP if the Sub elected coverage.

Capital Health Plan contract states the employer must pay 75% of the employees health coverage. This is also in the collective bargaining contract.

# CABINET REPORT <sup>(1)</sup>

Trusted Source For What's News In Education



MARCH 02, 2015

## Feds set new hiring standards for food managers

by Kimberly Beltran

(D.C.) New rules setting minimum hiring qualifications for managers of local or state school nutrition programs were released by the U.S. Department of Agriculture last week.

The regulations, which take effect this July 1, provide direction based on district size, and mandate a set number of hours for annual, ongoing professional development.

In conjunction with release of the new provisions, Agriculture Under Secretary Kevin Concannon announced the availability of up to \$4 million in competitive grants to help states implement the new professional standards for all school nutrition employees who manage and operate National School Lunch and School Breakfast programs.

“Each and every school day, thousands of compassionate and hard working women and men devote themselves to making sure that more than 50 million school children have healthy meals to help them learn and grow to their fullest potential,” Concannon said in a statement. “These grants and new standards will ensure that school nutrition personnel have the training and tools they need to plan, prepare, and purchase healthy products to create nutritious and enjoyable school meals.”

The [new standards](https://www.cabinetreport.com/uploads/Professional-Standards-Final-Rule-02-26-15.pdf) are a key provision of the Obama administration’s Healthy, Hunger-Free Kids Act, a 2010 reauthorization of the Child Nutrition Act which provides funding for federal school meal and child nutrition programs.

The update, led by First Lady Michelle Obama, was designed to increase access to healthier foods in schools and promote overall student wellness.



Critics of Obama's rewrite have alleged that new food standards implemented in 2011 led to widespread rejection of healthy cafeteria offerings and millions in revenue loss due to the waste.

But there have been a like number of reports of expanded school menus based on fresher, healthier ingredients and the creative expertise of a district food service manager.

It is the latter of those two elements that prompted the development of the new hiring standards, which the USDA said were vetted through an extensive series of meetings and communications with representatives from state agencies, school districts and school nutrition professional associations.

Flexibility was achieved, according to the agency, by setting minimum hiring standards for school food agency directors based on district size – 2,499 or less, 2,500 to 9,999, and 10,000 or more.

The minimum hiring requirement for a director in a small LEA is a high school diploma plus five years' relevant experience. However, directors hired without an associate's degree are "strongly encouraged to work toward attaining an associate's degree upon hiring," according to the regulations.

Likewise, someone with an associate's degree and one year of experience in a related field may be hired as a food service program director in a medium-sized district; however, that employee would be "strongly encouraged" to pursue a bachelor's degree.

For the larger district's, the minimum requirement for the position is a bachelor's degree in any field, along with a state-recognized certificate in food and nutrition, food service management, dietetics, family and consumer sciences, nutrition education, culinary arts or business. Also required are at least one year of management experience, preferably in nutrition, and six college credit hours in food service management and nutritional sciences.

Still, though, the regulations call out preference at that level for someone with a bachelor's degree in a food/nutrition related field, the management experience, the college credits and a willingness to work toward a master's degree.

Current school nutrition professionals are grandfathered in and remain so if they choose to take a similar position within a similar-size LEA.

State agencies administering federal school lunch and breakfast programs are eligible to apply for up to \$150,000 from the professional standards grant program. For information on the program, visit <http://www.grants.gov/search-grants.html?agencies%3DUSDA|Department%20of%20Agriculture> (<http://www.grants.gov/search-grants.html?agencies%3DUSDA|Department%20of%20Agriculture>)

In addition the USDA created a comprehensive professional standards website containing online training tools such as webinars, online modules, self-paced training, training materials, manuals, etc. which can be found here: <http://professionalstandards.nal.usda.gov> (<http://professionalstandards.nal.usda.gov>).

Good evening,

The following message was sent to members of the Finance Council this afternoon. The entire amendment referenced below is available online at: <http://www.flsenate.gov/Session/Bill/2015/7046/Amendment/784762/PDF>

Please share this information with the appropriate staff members.

Thank you,  
Leanne Evans  
FSFOA Historian

Finance Council,

FYI - An amendment was filed today for F.S. 1011.71 that would require school districts to share half (50%) of the 1.50 capital outlay millage levy with charter schools on a per student basis. Senate Bill 7046 is attached and an excerpt highlighted below. This bill is on the Senate's Pre-K-12 Education Committee's agenda for their meeting tomorrow at 2:00 p.m. Please share this information with your respective district legislative team as you deem appropriate.

*The first 50 percent of the revenue from this millage shall be allocated to both charter schools and traditional public schools on a per capital outlay FTE basis by the school district. Each charter school eligible to receive capital outlay funding under s.1013.62 shall receive its proportional share of the millage revenue. The school district shall retain discretion over the expenditure of these funds that are allocated to traditional public schools, as well as the remaining 50 percent of the millage revenue.*

Thank you,  
Mike Burke