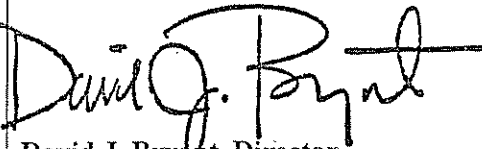
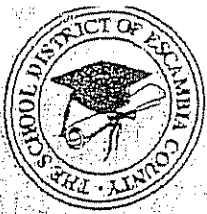


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

OFFICE OF INTERNAL AUDITING EXECUTIVE SUMMARY FOR BOARD AGENDA

| | |
|---|---------------------------------------|
| BOARD MEETING DATE: December 14, 2010 | ITEM NUMBER: V.G. 4. |
| AGENDA REFERENCE: Submission of the Financial Analysis of the School Accountability Board Restorative Justice Grant. | |
| BACKGROUND INFORMATION: The Audit Committee approves the annual work plan of the Office of Internal Auditing. As audits and reviews are completed they are submitted to the Audit Committee for acceptance. Once accepted by the Audit Committee, completed audits and reviews are presented to the Board for their review and entry into the minutes. | |
| EDUCATIONAL IMPACT: Students, parents and the public expect appropriate accounting of District funds and assurances the District has established effective internal controls for the various operations throughout the District. | |
| FISCAL IMPACT: Timely audits and reviews promote accountability. | |
| FUND SOURCE: N/A | |
| RECOMMENDATION: Acceptance of the audit or review. | |
| ACTION REQUIRED: Board acceptance of the audit or review report and filing as a public record. | |
| STRATEGIC ALIGNMENT: Goal 5: Increase public support and awareness for the value of the teaching profession and public education. Objective 5.1: Increase public credibility and confidence in Escambia County School District. Goal 7: Utilize existing resources to their maximum potential. | |
| SUBMITTED BY:  David J. Bryant, Director Office of Internal Auditing | DATE: November 29, 2010 |
| LEGAL REFERENCE: Florida Statutes 1001.42 (10) (l) School Board Policy 6Gx17-1.07 | |



Memorandum

TO: Malcolm Thomas, Superintendent

FROM: David J. Bryant, Director *DJB*
Office of Internal Auditing

DATE: October 29, 2010

SUBJECT: School Accountability Board Program Expenditures
Discipline Alternatives to Zero Tolerance
Improvements in the Administration of Justice Grant Program

Office of Internal Auditing

David J. Bryant
CPA, CIA, CGFM, CGAP
Director

Michèle A. Kiker
CGAP
Senior Auditor

Justin B. Cook
Auditor

Jeanne Pilgrim
*Property Audit
Specialist*

Jennifer Chunchar
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32502

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<http://old.escambia.k12.fl.us/adminoff/audit>

We have completed our financial analysis of the expenditures associated with the implementation of the School Accountability Board program. We analyzed expenditures from April 2009 to October 2010. The analysis includes expenditures charged to the Improvements in the Administration of Justice Grant Program, as well as expenditures charged to Title 1 and other projects. The total amount expended during the period analyzed was \$172,375.11, which included amounts to be paid under established commitments. Of the total amount expended, \$132,831.27 was charged to the Restorative Justice Grant Project, and \$39,543.84 was charged to Title 1 and other projects. We have attached the Florida Bar Foundation's Project Expenditure Report, Summaries of Expenditures, as well as detailed documentation supporting all expenditures.

Of the \$132,831.27 charged to the Restorative Justice Grant Project, we identified \$370.29 (27%) in questioned costs. These costs include duplicate extra pay and benefits and erroneously applied indirect cost share. We recommend the District seek repayment of the duplicate extra pay. It does not appear the questioned costs are consistent with District practice and/or allowable under the terms of the grant agreement. As such, of the \$132,831.27 charged to the Restorative Justice Grant Project, only \$132,460.98 would be considered allowable.

Of the \$39,543.84 charged to Title 1 and other projects, we did not identify any questioned costs. The majority of these expenditures were related to staff training prior to approval of the grant. However, we did note \$6,306.31 in costs charged to Title 1 and other projects, which were consistent with the period and terms of the grant agreement. As such, these costs could have been charged to the Restorative Justice Grant Project, thus allowing for better use of the Title 1 and other project funds. We have discussed the matter with Budgeting personnel, and as these costs were incurred during the last fiscal year, we do not recommend transferring these expenditures to the Restorative Justice Grant Project.

As of the date of this memorandum, the District has received \$154,807.10 in grant funding in support of the Discipline Alternatives to Zero Tolerance School Accountability Board Program. Pursuant to the grant agreement, we recommend the return of unspent and uncommitted grant funds in the amount of \$22,346.12, an amount equal to grant funds received of \$154,807.10, less calculated allowable costs of \$132,460.98.

As part of our financial analysis, we noted expenditures for the purchase of computers and other equipment used in the program. The grant agreement is silent as to ownership of these items upon discontinuance of the grant program. We recommend the District consult with the Florida Bar Foundation to determine the proper disposition of this equipment.

Finally, as part of our financial analysis, we conducted interviews with members of the Alternative Education Department and professional service providers. These interviews were conducted in an effort to address the questions asked by the Collins Center for Public Policy. Many of the questions asked by the Collins Center were related to future expenditures or to expenditure reports previously submitted to the Florida Bar Foundation. As the grant will not continue after October 29, 2010, and we have provided a detailed summary with supporting documentation of all actual program expenditures, these questions are no longer relevant. As such, we will only address the remaining pertinent questions. Our responses to the questions are attached.

Notwithstanding the immaterial questioned costs previously mentioned, it appears the expenditures charged to the Restorative Justice Grant Project were consistent with the terms of the grant agreement. We feel the attached Summary of Expenditures, along with supporting documentation, represents a complete and accurate accounting of expenditures associated with the School Accounting Board program. In addition, we feel the answers attached adequately address the issues raised by the Collins Center for Public Policy.

The Alternative Education Department should be recognized for its excellent record keeping and assistance during this analysis.

DJB

AUDIT TEAM

David J. Bryant, Director – Internal Auditing
Jennifer Chinchar, Audit Administration Specialist

DISTRIBUTION

Norm Ross, Deputy Superintendent
Paul Fetsko, Assistant Superintendent – Curriculum and Instruction
Vickie Mathis, Director – Alternative Education
Donna Waters, General Counsel

Questions from Collins Center for Public Policy

- 1 *Why does Unity in the Family Ministry (Unity) have a projected budget for July, August and September when Bethel Youth Development (Bethel) does not?*

The District did not have a signed professional services agreement with Bethel after July 1, 2010. The Department of Alternative Education provided significant documentation as to their attempts in June, July, August, and September 2010 to contact Bethel representatives to draft an agreement. Pursuant to District practice, budgets are not established until the District has executed an agreement or contract. The District did not receive the proposed agreement from Bethel until October 1, 2010; the day after the School Board voted to terminate the grant.

It does appear Bethel continued to provide some level of service in July, August, and perhaps September; without an executed agreement. School Board policy requires an executed agreement or contract prior to the issuance of a purchase order, which is required for payment. As no agreement was executed and no purchase order was issued, the District was unable to compensate Bethel for any service provided. We recommend the Florida Bar Foundation (Foundation) work with Bethel to determine what services were provided, if any. If the Foundation determines services were provided, and those were consistent with the grant purpose, we recommend the Foundation compensate Bethel, as they feel appropriate.

- 2 *Why was Victoria Moore asked to pay \$2 00 back to the School Board? Where did the \$2 go?*
Due to an internal error, Ms. Moore, the Restorative Justice Program Administrator, was erroneously asked to refund \$2 to the District for overpayment under the terms of her agreement. Ms. Moore paid the \$2, and it was recorded in the Restorative Justice Grant Project, where it offset expenditures. A review of the actual terms of the agreement, compared to actual payments, indicated no overpayment existed. In fact, Ms. Moore had been underpaid by \$9. Ms. Moore was paid \$11 in October 2010 to correct the previous discrepancies. The \$11 invoice is included in the supporting documentation.

- 3 *Why are site coordinators paid different salaries?*

All site coordinators are paid pursuant to their professional service agreement. The standard agreement amount is \$38,000 annually. If a coordinator chooses to be paid over a 12-month period, the monthly payment is \$3,166.67. If a coordinator chooses to be paid over a 10-month period, the monthly payment is \$3,800. These amounts may deviate if a site coordinator begins providing services after the first of the month or stops providing services before the last day of the month. In these cases, amounts are pro-rated.

- 4 *Invoice amounts differ from budgeted amounts. Printed amounts are sometimes crossed off and hand-written amounts are added. The hand-written amounts were reflected in budgets. Why aren't new invoices printed to correspond with actual salaries received?*

As part of established internal controls, personnel in the Alternative Education Department review all invoices received. Invoices are compared to expected amounts per professional service agreements, contracts, or other documentation. Large discrepancies are discussed with providers, and new invoices may be requested. Minor discrepancies are discussed with providers, and adjustments are made on the invoice. It is not the most efficient use of

resources or standard business practice to require all vendors to provide adjusted invoices when only minor discrepancies are noted.

- 5 *Invoices for Bethel and Unity per the organizations do not match those provided by the School District. This may be a case in which documenting the check cut to the organizations as well as invoices is necessary for clarity.*

All invoices, including checks copies, for Bethel and Unity have been provided in the supporting documentation.

- 6 *The "Why Try" curriculum budget stated the cost as \$2,110, but the invoice was only \$1,650. What was the actual cost? Also, there is a note in the budget that the "Why Try" curriculum training was not implemented. Please explain.*

The original budget for the "Why Try" curriculum included amounts for facilitator training for providers on the use of the curriculum. Upon review of the credentials of the providers, Why Try representatives determined facilitator training was not necessary. The "Why Try" curriculum was implemented by the providers.

- 7 *With regards to "The Little Book of Restorative Discipline for Schools" book order, only 44 books were ordered, not 50 as listed in the budget. Please explain.*

Fifty books were ordered. When the books were ordered from Amazon.com, only 44 books were available. Those books were shipped and the Alternative Education Department's purchasing card was charged \$211.73 on February 23, 2010. The remaining 6 books were shipped and the Alternative Education Department's purchasing card was charged \$28.87 a day later, on February 24, 2010. Both purchases were inadvertently charged to other projects. The \$211.73 charged was reclassified to the Restorative Justice Grant Project, but the \$28.87 failed to be reclassified. Both of these purchases are included in the Summary of Expenditures, along with the supporting documentation.

- 8 *There is a packing slip from The Maple Press Distribution Center included for "Responding to Problem Behavior in Schools" and "Understanding Peer Influence on Children" which does not include cost information. Documentation including both date and cost should be included.*

These books were ordered on May 21, 2010 from Guilford Publications, and were shipped by the Maple Press Distribution Center. The Alternative Education Department's purchasing card was charged \$364 on May 21, 2010. This purchase is included in the Summary of Expenditures, along with the supporting documentation.

THE FLORIDA BAR FOUNDATION
 IMPROVEMENTS IN THE ADMINISTRATION OF JUSTICE GRANT PROGRAM
 Project Expenditures

Grantee: Escambia County School District
 Reporting Period: All expenditures through October 29, 2010 (Final Accounting)

| Category | AOJ Grant Funds | Non-AOJ Grant Funds | Total Expenditures |
|------------------------------|----------------------|---------------------|----------------------|
| Personnel | \$ 996.00 | \$ 14,536.27 | \$ 15,532.27 |
| Employee Benefits | 79.63 | 1,107.32 | 1,186.95 |
| Consultant Fees | 106,058.15 | 17,500.00 | 123,558.15 |
| Travel | - | - | - |
| Space | - | - | - |
| Equipment | 8,973.80 | - | 8,973.80 |
| Supplies | 3,938.43 | 740.53 | 4,678.96 |
| Telephone | - | - | - |
| Postage | 220.00 | - | 220.00 |
| Printing/Photocopies | 313.59 | - | 313.59 |
| Other - Program Mat. - Books | 5,091.38 | 5,659.72 | 10,751.10 |
| Other - Program Mat. - AV | 6,790.00 | - | 6,790.00 |
| Other (specify) | - | - | - |
| Other (specify) | - | - | - |
| Indirect Costs (specify) | - | - | - |
| Total Expenditures | \$ 132,460.98 | \$ 39,543.84 | \$ 172,004.82 |

Note: See attached Summaries of Expenditures for detailed supporting documentation.

Prepared by:

Name: David J. Bryant, CPA, CIA, CGFM, CGAP

Title: Director, Office of Internal Auditing

Signature: 

Date: October 27, 2010

Essex County School District
 Office of Internal Auditing
 SAB - Restorative Justice Grant Project
 Summary of Expenditures

| Personnel | Category | Vendor | Invoice Date | Amount | PO# | PC/REQ | Invoice # | Check # | Description | Totals | | |
|-------------------------------|-------------------------------|---------------------------|---------------------------|--------------------------|------------|------------|-----------|---|--------------------------------------|---|---|---|
| Classroom Teacher-Other (129) | Classroom Teacher-Other (129) | Ben Whatstone | 07/15/10 | \$ 48.00 | | PY1071510 | | | Extra pay for Deans meeting | | | |
| | | Paul Ashford | 07/15/10 | 48.00 | | PY1071510 | | | Extra pay for Deans meeting | | | |
| | | Alphonse March | 09/15/10 | 96.00 | | PY1091510 | | | Extra pay for Planning session | | | |
| | | Santella Houston | 09/15/10 | 96.00 | | BDPRPY1303 | | | Extra pay for Planning session | | | |
| | | Paul Ashford | 09/15/10 | 96.00 | | PY1091510 | | | Extra pay for Planning session | | | |
| | | | | \$ 384.00 | | | | | | | | |
| | | Substitute Teachers (753) | Substitute Teachers (753) | Vennari, Frederick; Park | 04/30/10 | \$ 204.00 | | PY1043010 | | | Substitute teacher pay while teachers in training | |
| | | | | Timney, Boutwell; Wisdom | 04/30/10 | 408.00 | | PY1043010 | | | Substitute teacher pay while teachers in training | |
| | | | TOTAL | | | \$ 612.00 | | | | | | 5 |
| | | Employee Benefits | Employee Benefits | Retirement (210) | 07/15/10 | \$ 5.17 | | PY1071510 | | | Retirement contribution on Extra pay | |
| Retirement (210) | 07/15/10 | | | 5.17 | | PY1071510 | | | Retirement contribution on Extra pay | | | |
| Retirement (210) | 09/15/10 | | | 10.34 | | PY1091510 | | | Retirement contribution on Extra pay | | | |
| Retirement (210) | 09/15/10 | | | 10.34 | | BDPRPY1303 | | | Retirement contribution on Extra pay | | | |
| Retirement (210) | 09/15/10 | | | 10.34 | | PY1091510 | | | Retirement contribution on Extra pay | | | |
| | | | | \$ 41.36 | | | | | | | | |
| Social Security (220) | Vennari, Frederick; Park | | | 04/30/10 | 2.97 | | PY1043010 | | | FICA/Medicare contribution on Extra pay | | |
| Social Security (220) | Timney, Boutwell; Wisdom | | | 04/30/10 | 5.92 | | PY1043010 | | | FICA/Medicare contribution on Extra pay | | |
| Social Security (220) | Ben Whatstone | | | 07/15/10 | 3.68 | | PY1071510 | | | FICA/Medicare contribution on Extra pay | | |
| Social Security (220) | Paul Ashford | | | 07/15/10 | 3.68 | | PY1071510 | | | FICA/Medicare contribution on Extra pay | | |
| Social Security (220) | Alphonse March | 09/15/10 | 7.34 | | PY1091510 | | | FICA/Medicare contribution on Extra pay | | | | |
| Social Security (220) | Santella Houston | 09/15/10 | 7.34 | | BDPRPY1303 | | | FICA/Medicare contribution on Extra pay | | | | |
| Social Security (220) | Paul Ashford | 09/15/10 | 7.34 | | PY1091510 | | | FICA/Medicare contribution on Extra pay | | | | |
| | TOTAL | | | \$ 38.27 | | | | | | 79.63 | | |

Escambia County School District
Office of Internal Auditing
SAB - Restorative Justice Grant Project
Summary of Expenditures

| | | | | | | | |
|-------------------------|------------------------------|-----------|---------------|--------|-----|--------|--|
| Professional Fees (310) | Unity In the Family Ministry | 03/29/10 | \$ 2,000.00 | 306497 | 1 | 694777 | Services for March 2010 |
| Professional Fees (310) | Unity In the Family Ministry | 06/29/10 | 240.75 | 306497 | 1 | 694777 | Services for March 2010 - Background Screening |
| Professional Fees (310) | Unity In the Family Ministry | 05/03/10 | 2,000.00 | 306497 | 2 | 695421 | Services for April 2010 |
| Professional Fees (310) | Unity In the Family Ministry | 06/01/10 | 2,000.00 | 306497 | 3 | 697076 | Services for May 2010 |
| Professional Fees (310) | Unity In the Family Ministry | 07/01/10 | 2,000.00 | 306497 | 4 | 698352 | Services for June 2010 |
| Professional Fees (310) | Unity In the Family Ministry | 08/01/10 | 2,000.00 | 307853 | 5 | 699429 | Services for July 2010 |
| Professional Fees (310) | Unity In the Family Ministry | 08/31/10 | 2,000.00 | 307853 | 6 | 700418 | Services for August 2010 |
| Professional Fees (310) | Unity In the Family Ministry | 09/30/10 | 2,000.00 | 307853 | 7 | 704470 | Services for September 2010 |
| Professional Fees (310) | Unity In the Family Ministry | 10/22/10 | 2,000.00 | 307853 | 8 | | Services for October 2010 |
| Professional Fees (310) | Bethel Youth Development | 03/31/10 | 210.50 | 306496 | N/A | 694744 | Services for March 2010 |
| Professional Fees (310) | Bethel Youth Development | 05/03/10 | 2,000.00 | 306496 | N/A | 695379 | Services for April 2010 - Background Screening |
| Professional Fees (310) | Bethel Youth Development | 06/02/10 | 2,000.00 | 306496 | N/A | 697353 | Services for May 2010 |
| Professional Fees (310) | Bethel Youth Development | 07/01/10 | 2,000.00 | 306496 | N/A | 698862 | Services for June 2010 |
| Professional Fees (310) | Cheryl L. Jones | 05/27/10 | 3,166.67 | 307015 | 1 | 696779 | Services for May 2010 |
| Professional Fees (310) | Cheryl L. Jones | 07/30/10 | 3,166.67 | 307015 | 2 | 697983 | Services for June 2010 |
| Professional Fees (310) | Isaac Crawford | 05/27/10 | 3,166.66 | 307877 | 3 | 699434 | Services for July 2010 |
| Professional Fees (310) | Village Architects Inc. | 06/17/10 | 2,015.15 | 307016 | 1 | 696781 | Services for May 2010 |
| Professional Fees (310) | Ayana McCleary | 04/20/10 | 4,286.49 | 306453 | 2 | 697985 | Services for June 2010 (partial month ending 06/18) |
| Professional Fees (310) | Ayana McCleary | 05/27/10 | 3,166.66 | 307017 | 1 | 694773 | Services for April 7-9 2010 |
| Professional Fees (310) | Victoria Moore | 06/22/10 | 3,583.33 | 306952 | 2 | 696780 | Services for May 2010 |
| Professional Fees (310) | Victoria Moore | 04/29/10 | 3,583.33 | 306952 | 1 | 697984 | Services for June 2010 |
| Professional Fees (310) | Victoria Moore | 05/24/10 | 3,583.33 | 306952 | 2 | 694191 | Services for April 2010 |
| Professional Fees (310) | Victoria Moore | 06/22/10 | 3,583.33 | 306952 | 3 | 697982 | Services for May 2010 |
| Professional Fees (310) | Victoria Moore | 06/30/10 | (2.00) | 306952 | N/A | 534 | Check written for VM for overpayment |
| Professional Fees (310) | Victoria Moore | 07/22/10 | 3,750.00 | 307872 | 4 | 699433 | Services for July 2010 |
| Professional Fees (310) | Victoria Moore | 08/27/10 | 3,750.00 | 307872 | 5 | 700178 | Services for August 2010 |
| Professional Fees (310) | Victoria Moore | 09/30/10 | 3,750.00 | 307872 | 6-A | 704172 | Services for September 2010 |
| Professional Fees (310) | Victoria Moore | 10/08/10 | 11.00 | 307872 | 6-B | 704776 | Monies due from 04/10-06/10 to make pymtg march contract |
| Professional Fees (310) | Carolyn Reese | 10/22/10 | 3,750.00 | 307872 | 7 | | Services for October 2010 |
| Professional Fees (310) | Carolyn Reese | 09/30/10 | 1,139.94 | 308674 | 1 | 704484 | Services for Sept 22-30 |
| Professional Fees (310) | Carolyn Reese | 09/30/10 | 29.26 | 308674 | 1-A | | Services for Sept 22-30 (Adj) |
| Professional Fees (310) | Joshua Woods | 10/25/10 | 3,800.00 | 308674 | 2 | | Services for October 2010 |
| Professional Fees (310) | Joshua Woods | 09/30/10 | 165.84 | 308681 | 1-A | 704478 | Services for October 2010 |
| Professional Fees (310) | Joshua Woods | 10/05/10 | 1,880.26 | 308681 | 1-B | 704478 | Services for August 2010 (adj) |
| Professional Fees (310) | Joshua Woods | 09/30/10 | 3,800.00 | 308681 | 2 | 704478 | Services for August 2010 |
| Professional Fees (310) | Joshua Woods | 10/2/2/10 | 3,800.00 | 308681 | 1 | 704478 | Services for September 2010 |
| Professional Fees (310) | S Melita Hadley | 08/31/10 | 1,753.80 | 308680 | 2 | | Services for October 2010 |
| Professional Fees (310) | S Melita Hadley | 10/05/10 | 3,800.00 | 308680 | 1-A | 704477 | Services for August 2010 |
| Professional Fees (310) | S Melita Hadley | 10/12/10 | 730.75 | 308680 | 1 | 704477 | Services for September 2010 |
| Professional Fees (310) | Sharon Pressley | 09/30/10 | 165.94 | 308678 | 1-B | 704784 | Services for October 2010 (became ECSD employee) |
| Professional Fees (310) | Sharon Pressley | 10/05/10 | 1,880.26 | 308678 | 1-A | 704479 | Services for August 2010 (adj) |
| Professional Fees (310) | Sharon Pressley | 09/30/10 | 3,800.00 | 308678 | 1-B | 704479 | Services for August 2010 |
| Professional Fees (310) | Sharon Pressley | 10/21/10 | 3,800.00 | 308678 | 1 | 704479 | Services for September 2010 |
| TOTAL | | | \$ 106,058.15 | | | | Services for October 2010 |

Escambia County School District
 Office of Internal Auditing
 SAB - Restorative Justice Grant Project
 Summary of Expenditures

Postage

| | | | | | | |
|---------------|------|----------|-----------|------------|-----|------------------|
| Postage (371) | USPS | 08/13/10 | 220.00 | PC90066497 | N/A | Postage purchase |
| TOTAL | | | \$ 220.00 | | | |

Equipment

| | | | | | | | |
|--------------------------|--------------|----------|-------------|------------|------------|---|---|
| Equipment (643) | Dell | 05/24/10 | 7,925.85 | 306953 | XDT4M1319C | 697315 | Laptops for site coordinators and program administrator |
| Equipment/Supplies (644) | Office Depot | 04/21/10 | 219.99 | PC90063336 | N/A | Printer for program administrator | |
| Equipment/Supplies (644) | Office Depot | 05/06/10 | 620.97 | PC90063841 | N/A | All-in-one printers for site coordinators | |
| Equipment/Supplies (644) | Office Depot | 05/13/10 | 206.99 | PC90064081 | N/A | All-in-one printers for site coordinator | |
| TOTAL | | | \$ 7,925.85 | | | | |

Supplies

| | | | | | | |
|----------------|-------------------------------|----------|-------------|------------|-----|-----------------------------------|
| Supplies (510) | Warehouse Office Supply Order | 04/13/10 | 142.60 | REQIRU-002 | N/A | Paper |
| Supplies (510) | Office Depot | 03/17/10 | 33.12 | PC90061723 | N/A | Markers |
| Supplies (510) | Office Depot | 03/17/10 | 486.61 | PC90061771 | N/A | Binder, dividers & easels |
| Supplies (510) | Office Depot | 04/21/10 | 58.14 | PC90063252 | N/A | Printer ink |
| Supplies (510) | Office Depot | 05/06/10 | 456.91 | PC90063755 | N/A | Various office supplies |
| Supplies (510) | Office Depot | 05/06/10 | 79.43 | PC90063779 | N/A | Various office supplies |
| Supplies (510) | Office Depot | 05/06/10 | 201.56 | PC90063782 | N/A | Printer ink |
| Supplies (510) | Warehouse Req | 05/14/10 | 151.80 | WHSE051410 | N/A | Paper |
| Supplies (510) | Warehouse Req | 05/14/10 | 40.11 | WHSE051410 | N/A | Envelopes |
| Supplies (510) | Trainer's Warehouse | 05/13/10 | 485.87 | PC90063884 | N/A | Various office supplies |
| Supplies (510) | Office Depot | 05/13/10 | 61.72 | PC90064033 | N/A | Various office supplies |
| Supplies (510) | Office Depot | 09/10/10 | 136.64 | PC90068487 | N/A | Vertical file - Workman Middle |
| Supplies (510) | Office Depot | 09/10/10 | 146.49 | PC90068551 | N/A | Vertical file - Workman Middle |
| Supplies (510) | Office Depot | 09/10/10 | 119.66 | PC90068376 | N/A | Vertical file - Workman Middle |
| Supplies (510) | Office Depot | 09/10/10 | 136.64 | PC90068489 | N/A | Vertical file - Bellview Middle |
| Supplies (510) | Office Depot | 09/10/10 | 146.49 | PC90068510 | N/A | Vertical file - Bellview Middle |
| Supplies (510) | Office Depot | 09/10/10 | 119.66 | PC90068335 | N/A | Vertical file - Bellview Middle |
| Supplies (510) | Office Depot | 10/11/10 | 136.64 | PC90070632 | N/A | Vertical file - Bellview Middle |
| Supplies (510) | Office Depot | 10/15/10 | 136.64 | PC90071127 | N/A | Vertical file - Bellview Middle |
| Supplies (510) | Office Depot | 09/10/10 | 119.66 | PC90068386 | N/A | Vertical file - Bellview Middle |
| Supplies (510) | Office Depot | 09/10/10 | 146.49 | PC90068575 | N/A | Vertical file - Warrington Middle |
| Supplies (510) | Office Depot | 09/10/10 | 136.64 | PC90068511 | N/A | Vertical file - Warrington Middle |
| Supplies (510) | Office Depot | 09/27/10 | 1.98 | PC90070061 | N/A | Vertical file - Warrington Middle |
| Supplies (510) | Office Depot | 09/28/10 | 410.55 | PC90070022 | N/A | Various office supplies |
| Supplies (510) | Office Depot | 09/28/10 | 119.66 | PC90070118 | N/A | Various office supplies |
| TOTAL | | | \$ 3,938.43 | | | |

Printing /Photocopies

| | | | | | | |
|----------------|-----------------|----------|-----------|------------|-------|---|
| Supplies (510) | Bodree Printing | 02/04/10 | 274.04 | PC90059464 | 24165 | Restorative Justice brochures |
| Supplies (510) | Bodree Printing | 02/04/10 | 39.55 | PC90059975 | 24165 | Restorative Justice brochures - remainder due |
| TOTAL | | | \$ 313.59 | | | |

Escambia County School District
Office of Internal Auditing
SAB - Restorative Justice Grant Project
Summary of Expenditures

Other - Program Materials - Books/Curriculum Sets

| | | | | | | | |
|----------------|------------------------------------|----------|-------------|------------|---------|--------|--|
| Supplies (510) | Why Try, Inc. | 02/03/10 | \$ 465.00 | 306552 | 8160 | 695427 | Curriculum Set |
| Supplies (510) | Why Try, Inc. | 02/03/10 | 1,150.00 | 306552 | 8160 | 695427 | Curriculum Set |
| Supplies (510) | Why Try, Inc. | 02/03/10 | 30.00 | 306552 | 8160 | 695427 | Curriculum Set - Shipping |
| Supplies (510) | Amazon.com | 02/23/10 | 211.73 | PC90060412 | 3918603 | | 44 Restorative Discipline Books |
| Supplies (510) | Best Man, LLC | 03/15/10 | 75.90 | PC90061459 | 2010-15 | | College/Prison and Daddy Issues books |
| Supplies (510) | Balance Educational Services LLC | 04/12/10 | 169.75 | PC90062799 | N/A | | Bullying and Aggression books |
| Supplies (510) | Int Inst for Restorative Practices | 05/12/10 | 327.00 | PC90063970 | 13613-T | | Restorative Practices materials |
| Supplies (510) | Guilford Publications | 05/21/10 | 364.00 | PC90064240 | 725303 | | Problem Behaviors and Peer Influence books |
| Supplies (510) | Int Inst for Restorative Practices | 06/08/10 | 2,148.00 | 307168 | 13775-T | | 6 Restorative Practices Prof. Library Package |
| Supplies (510) | Int Inst for Restorative Practices | 06/08/10 | 150.00 | 307168 | 13775-T | | 6 Restorative Practices Prof. Library Package - Shipping |
| TOTAL | | | \$ 5,091.38 | | | | |

Other - Program Materials - AV

| | | | | | | | |
|------------------------------|------------------------------|----------|-------------|------------|---------|--------|--|
| Supplies (510) | Hazelton | 05/25/10 | \$ 676.00 | PC90064483 | 6072725 | | 2 Anger/Conflict and Murder DVD Sets |
| AV Materials - Non-Cap (622) | A.R. Phoenix Resources, Inc. | 06/15/10 | 885.00 | 307327 | 61510 | 698347 | 3 Stories from the Street DVD and Workbook Sets |
| AV Materials - Non-Cap (622) | A.R. Phoenix Resources, Inc. | 06/15/10 | 885.00 | 307327 | 61510 | 698347 | 3 Kids at Risk DVD and Workbook Sets |
| AV Materials - Non-Cap (622) | A.R. Phoenix Resources, Inc. | 06/15/10 | 885.00 | 307327 | 61510 | 698347 | 3 Gang Issues DVD and Workbook Sets |
| AV Materials - Non-Cap (622) | A.R. Phoenix Resources, Inc. | 06/15/10 | 750.00 | 307327 | 61510 | 698347 | 3 Choices DVD and Workbook Sets |
| AV Materials - Non-Cap (622) | Worldview Publishing, Inc. | 06/17/10 | 1,590.00 | 307328 | 3391 | 698102 | 2 Right Choices DVD Curriculum Sets |
| AV Materials - Non-Cap (622) | Worldview Publishing, Inc. | 06/17/10 | 990.00 | 307328 | 3391 | 698102 | 2 Tough Choices DVD Curriculum Sets |
| AV Materials - Non-Cap (622) | Worldview Publishing, Inc. | 06/17/10 | 129.00 | 307328 | 3391 | 698102 | Right/Tough Choices DVD Curriculum Sets - Shipping |
| TOTAL | | | \$ 6,790.00 | | | | |

TOTAL ALLOWABLE EXPENDITURES - ALL CATEGORIES

Invoices have been received, but check has not been issued as of October 25, 2010

\$ 132,460.98

QUESTIONED COSTS

| | | | | | | | |
|-------------------------------|---------------------------|----------|-----------|------------|-----|--|--|
| Misc Exp/Indirect Costs (793) | Budget JE (Indirect cost) | 05/31/10 | \$ 118.51 | BDJE006596 | N/A | | JE Indirect costs |
| Classroom Teacher-Other (129) | Ban Whelstone | 06/30/10 | 138.08 | BDJE00858 | N/A | | JE Indirect costs |
| Classroom Teacher-Other (129) | Ban Whelstone | 06/13/10 | 48.00 | PY1081310 | N/A | | Extra pay for June - Already paid in July |
| Retirement (210) | Ban Whelstone | 08/13/10 | 48.00 | PY1081310 | N/A | | Extra pay for June - Already paid in July |
| Retirement (210) | Ban Whelstone | 08/13/10 | 5.17 | PY1081310 | N/A | | Retirement on extra pay for June - Already paid in July |
| Social Security (120) | Ban Whelstone | 08/13/10 | 5.17 | PY1081310 | N/A | | Retirement on extra pay for June - Already paid in July |
| Social Security (120) | Ban Whelstone | 08/13/10 | 3.68 | PY1081310 | N/A | | FICA/Medicare on extra pay for June - Already paid in July |
| Social Security (120) | Paul Ashford | 08/13/10 | 3.68 | PY1081310 | N/A | | FICA/Medicare on extra pay for June - Already paid in July |

TOTAL EXPENDITURES

\$ 370.29

\$ 132,831.27

Escambia County School District
Office of Internal Auditing
SAB - Title 1 and Other Projects
Summary of Expenditures

| Category | Vendor | Invoice Date | Amount | PO# | PC/REQ | Invoice # | Check # | Description | Totals |
|---|-------------------------------|--------------|--------------|-----|--------|------------|-----------|--|--------|
| Personnel | | | | | | | | | |
| Classroom Teacher-Other (129) | Misc Employees | 10/15/09 | \$ 13,331.00 | | | N/A | | Restorative Justice Training-Extra pay for July & August 2009 | |
| Ed Support-Other (159) | Misc Employees | 10/15/09 | 1,205.27 | | | N/A | | Restorative Justice Training-Extra pay for July & August 2009 | |
| TOTAL | | | \$ 14,536.27 | | | | | | |
| Employee Benefits | | | | | | | | | |
| Classroom Teacher-Other (129) | Misc Employees | 10/15/09 | \$ 826.52 | | | N/A | | FICA contribution on Extra pay for training July & August 2009 | |
| Ed Support-Other (159) | Misc Employees | 10/15/09 | 71.09 | | | N/A | | FICA contribution on Extra pay for training July & August 2009 | |
| TOTAL | | | \$ 897.61 | | | | | | |
| Classroom Teacher-Other (129) | Misc Employees | 10/15/09 | \$ 193.08 | | | N/A | | Medicare contribution on Extra pay for training July and August 2009 | |
| Ed Support-Other (159) | Misc Employees | 10/15/09 | 16.63 | | | N/A | | Medicare contribution on Extra pay for training July and August 2009 | |
| TOTAL | | | \$ 209.71 | | | | | | |
| Consultant Fees | | | | | | | | | |
| Professional Fees (310) | Village Architects Inc. | 07/06/09 | \$ 7,500.00 | | | 303438 | 0006-2009 | 681761 Provide training and assistance | |
| Professional Fees (310) | Village Architects Inc. | 02/01/10 | 7,500.00 | | | 303438 | 0002-2010 | 691647 Provide training and assistance | |
| Professional Fees (310) | Jay Zaslau (Victory Services) | 01/08/10 | 2,500.00 | | | 303562 | N/A | 690517 Provide training and assistance | |
| TOTAL | | | \$ 17,500.00 | | | | | | |
| Supplies | | | | | | | | | |
| Supplies (510) | Warehouse Office Supply Order | 06/11/09 | \$ 356.41 | | | REQ#ALTED9 | N/A | Materials for training classes | |
| Supplies (510) | Warehouse Office Supply Order | 08/13/09 | 240.12 | | | REQ#ALTED1 | N/A | Materials for training classes | |
| Supplies (510) | Office Depot | 08/03/09 | 144.00 | | | PC90049830 | N/A | Material for training classes | |
| TOTAL | | | \$ 740.53 | | | | | | |
| Other - Program Materials - Books/Curriculum Sets | | | | | | | | | |
| Supplies (510) | Education Development Center | 04/08/09 | \$ 593.51 | | | PC90046477 | N/A | Aggressors/Victims/Bystanders books/modules | |
| Supplies (510) | Research Press | 04/09/09 | 35.95 | | | PC90046476 | F48179 | Empowering Bystanders book | |
| Supplies (510) | Research Press | 04/16/09 | 35.95 | | | PC9004657 | F48416 | Empowering Bystanders book | |
| Supplies (510) | Good Books | 06/04/09 | 1,188.00 | | | 302681 | N/A | 680154 400 Restorative Discipline books | |
| Supplies (510) | Amazon.com | 02/24/10 | 28.87 | | | PC90060411 | 3918603 | 6 Restorative Discipline books | |
| Supplies (510) | Research Press | 06/08/10 | 3,777.44 | | | 301978 | F48659 | 677736 Bully-Free materials | |
| TOTAL | | | \$ 5,659.72 | | | | | | |

TOTAL ALLOWABLE EXPENDITURES - ALL CATEGORIES \$ 39,543.84

QUESTIONED COSTS phone noted \$

TOTAL EXPENDITURES \$ 39,543.84

Highlighted items could have been charged to the Restorative Justice Grant Project.