



# FLORIDA PUBLIC SERVICE COMMISSION APPLICATION



4

## APPLICANT INFORMATION (TYPE OR PRINT IN INK)

NAME (Last, First, Middle) Fletcher Stephen Bart		(Prior)
MAILING ADDRESS 16C Guinevere Lane	HOME TELEPHONE ( 850 ) 509-4657	
CITY, STATE, ZIP Crawfordville, FL 32327	COUNTY Wakulla	BUSINESS TELEPHONE ( 850 ) 413-7017

## COMPETENCE AND KNOWLEDGE

Section 350.031(5), Florida Statutes, provides that in order to be nominated to the Governor, the Council must determine that applicants are competent and knowledgeable in one or more of the following fields, which shall include, but not be limited to:

- |   |                                     |             |   |
|---|-------------------------------------|-------------|---|
| <input type="checkbox"/> Public Affairs | <input checked="" type="checkbox"/> | Accounting  | <input type="checkbox"/> Natural Resource |
| <input type="checkbox"/> Law            | <input type="checkbox"/>            | Engineering | Conservation                              |
| <input type="checkbox"/> Economics      | <input checked="" type="checkbox"/> | Finance     | Energy                                    |

Other field(s) substantially related to the duties and functions of the Commission:

In the above list, please indicate the fields in which you assert competence and knowledge. Additionally, please provide details in the "REMARKS" section on the last page of this application of your qualifications in each of the specified disciplines which demonstrate your knowledge and competency.

2014 JUN -5 PM 1:00  
 RECEIVED

## EDUCATION

**A copy of your college transcript must be submitted with the completed application**

CIRCLE highest grade completed:																	
			1 2 3 4 5 6 7 8 9 10 11 12			GED	College 1 2 3 4 5					Graduate School 1 2 3 4 5					
SCHOOL	DID YOU GRADUATE?		NAME AND ADDRESS										MAJOR / MINOR	DEGREE RECEIVED	MONTH/YEAR GRADUATED	IF NO DEGREE # HRS. EARNED	
	Yes	No														QTR	SEM
High School	✓		Wakulla High School; Medart, FL												6/1990		
Community/ Vocational/ Technical/ College	✓		Tallahassee Community College											Associates in Arts	8/1993		
College/ University	✓		Florida State University										Accounting and Finance	B.S.	12/1996		
Graduate/ Professional																	
Other																	

**LICENSES•CERTIFICATIONS•SPECIAL SKILLS**

Please indicate any special skills, professional or occupational licensure you currently possess.

## EMPLOYMENT ELIGIBILITY

Are you legally entitled to work in the United States?  Yes  No

SPECIAL NOTE: If you are not a U.S. citizen, you must attach a copy of an I-151 or similar documentation to confirm your eligibility for appointment to the Florida Public Service Commission.

Section 110.1128, Florida Statutes, requires male applicants between the ages of eighteen and twenty-six to provide proof of registration with the United States Selective Service as required by the Military Selective Service Act. If you are in this age group, please provide your date of birth and your Selective Service number.

Date of Birth: \_\_\_\_\_ Registration Number: \_\_\_\_\_

## EMPLOYMENT

Name of Present or Last Employer: Florida Public Service Commission

Employment Dates: 11/17/1997 TO Present

Business Address:

2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Supervisor:

Name: Clarence Prestwood

Title: Bureau Chief of Surveillance and Rate Filings

Telephone: ( 850 ) 413-6946 Ext.: \_\_\_\_\_

Hours Per Week: 40 ( ) Part Time (  ) Full Time ( ) Volunteer

Position Title: Public Utilities Supervisor Ending Salary \$ 65,244

Primary Duties:

Responsible for supervising a professional technical staff who are charged with financial and accounting review and evaluation of complex formal rate proceedings for electric and gas utilities before the Commission. This section coordinates, prepares, and presents staff recommendations before the Commission on the above-referenced cases. This section is also responsible for annual report reviews for water and wastewater utilities and earnings surveillance of electric and gas companies.

Reason for leaving or seeking other employment:

I am offering myself up for this vitally important public service leadership role.

*A resume detailing your employment history should be attached as an addendum to this application.*

## LEGAL HISTORY

Have you pleaded nolo contendere to, or been convicted of, a first degree misdemeanor or a felony in any court, domestic or foreign?  
 Yes  No

A conviction includes a plea of guilty, guilty verdict, or finding of guilt, regardless of whether the sentence is imposed by the Court or adjudication is withheld. If "Yes", please explain:

A "yes" answer to these questions will not necessarily preclude you from nomination or appointment. Each case will be judged on its own merit, with respect to time, circumstances, and seriousness.

Have you ever been found guilty in any civil proceeding with conduct involving moral turpitude, dishonesty and/or unethical conduct?  
 Yes  No If "Yes", give particulars.

Have you ever been disciplined to include action taken against your certificate or license or cited for a breach of ethics or unprofessional conduct by any court, administrative agency or professional group?  Yes  No If "Yes", give particulars.

## GENERAL INFORMATION

Have you ever held public office, including judicial office, or have you ever been a candidate for such office? \_\_\_\_ Yes  No  
If "Yes", give the details, including the offices involved, whether elected or appointed, and the dates of your service.

If you are presently an officer or director of any business organization, please give details, including the name of the business, the nature of the business, the business address and your title.

N/A

If you are appointed to the Florida Public Service Commission, do you intend to resign from your position of employment or from those positions in which you serve as an officer or director of a business organization?  Yes \_\_\_\_ No  
State your reasons for planning to resign or for planning to continue.

I would be transitioning from my current Commission staff role to be a Commissioner.

Have any of your present or previous businesses or employers been directly regulated by the Florida Public Service Commission, or by any other state's public utilities commission? \_\_\_\_ Yes  No  
If "Yes", state the name of the business, the position you held, and the dates of your association with such business.

Have you ever represented yourself or a client before the Florida Public Service Commission, or before any other state's public utilities commission? \_\_\_\_ Yes  No  
If "Yes", give particulars.

# FINANCIAL DISCLOSURE

## PART A – NET WORTH

Please enter the value of your net worth as of December 31, 2013, or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions.]

My net worth as of May 30, 2014 was \$ 2,996

## PART B – ASSETS

### HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effects (described above) is \$ 18,027

### ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET	VALUE OF ASSET
Townhome - 16C Guinevere Lane; Crawfordville, FL 32327	\$58,000
One-Third Interest in Home - 510 Santa Fe Street SE; Live Oak, FL 32064	19,362
Vehicles - P/T Cruiser Convertible (\$5,038) and Toyota Corolla (\$1,759)	6,797
Wedding and Anniversary Rings	8,230
Florida Deferred Compensation Plan	35,308

## PART C – LIABILITIES

### LIABILITIES IN EXCESS OF \$1,000:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Seterus, Inc. - P.O. Box 11790; Newark, NJ 07101-4790	\$107,405
Capital City Bank - 2592 Crawfordville Hwy, Crawfordville, FL 32327	10,082
Citi - P.O. Box 6004; Sioux Falls, SD 57117-6004	2,480
Capital One - P.O. Box 71083; Charlotte, NC 28272	1,962
Care Credit/GE Capital - P.O. Box 960061; Orlando, FL 32896-0061	1,772

### JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
N/A - There has been an insurance check issued that should more than cover the pay-off of the note on my parents' townhome in Tallahassee, FL. If needed, I will explain further in the interview.	

**PART D – INCOME**

You may ***EITHER (1)*** file a complete copy of your 2013 federal income tax return, including all attachments, ***OR (2)*** file a sworn statement identifying each separate source and amount of income which exceeds \$1,000, including secondary sources of income, by completing the remainder of Part D, below.

I elect to file a copy of my 2013 federal income tax return. [If you check this box and attach a copy of your 2013 tax return, you need not complete the remainder of Part D.]

**PRIMARY SOURCES OF INCOME:**

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT
Florida Public Service Commission	2540 Shumard Oak Blvd; Tallahassee, FL 32399-0850	\$65,244

**SECONDARY SOURCES OF INCOME** [Major customers, clients, etc., of businesses owned by reporting person—see instructions]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

**PART E – INTERESTS IN SPECIFIED BUSINESSES**

	BUSINESS ENTITY #1	BUSINESS ENTITY #2	BUSINESS ENTITY #3
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

**IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK**

## REMARKS

Use this space to provide specific details of your qualifications which demonstrate your knowledge and competency in the fields listed in Section 350.031(5), Florida Statutes. Also, please include other comments or information you regard as pertinent to your consideration of this position.

### ACCOUNTING AND FINANCE

- \* Since November of 1997, I have had oversight of over 60 rate cases, primarily for water and wastewater utilities. I was responsible for the financial and accounting review and evaluation of those rate cases, as well as various other rate relief petitions.
- \* I have testified before the Commission in formal hearings, as well as before the Division of Administrative Hearings.
- \* Completed the National Association of Regulatory Utility Commissioners (NARUC) Utility Rate School on October 25-30, 1998.
- \* Completed the NARUC and Institute of Public Utilities (IPU) - Week Two of the Annual Regulatory Studies Program on August 9-13, 1999.
- \* Completed the 2013 Advanced Regulatory Studies Program of the IPU at Michigan State University.

### OTHER COMMENTS AND INFORMATION FOR CONSIDERATION

- \* I have the following experience: (1) preparing formal discovery via interrogatories (including a Federal Energy Regulatory Commission docket), production of document requests, and deposition questions; (2) developing the record of quasi-judicial hearings through the preparation of cross-examination questions for witnesses; (3) reviewing briefs filed by various parties; and (4) preparing post-hearing recommendations based on the record evidence and in accordance with Florida Statutes and Florida Administrative Code Rules.
- \* I have public speaking experience, namely answering questions regarding my recommendations before the Florida Public Service Commission at regularly-scheduled conferences for over 16 years. My public speaking experience also includes conducting customer meetings all over the state using PowerPoint presentations to explain the statutory process of water and wastewater rate cases and to gather customer input about the quality of service provided by their utility. The customer participation at these meetings would range from a handful of people to over 250 people.
- \* For a brief time in 2008, I had supervisory experience oversight of two engineers who were charged with the evaluation of water and wastewater utilities regarding: (1) quality of service provided; (2) used & usefulness of water & wastewater treatment plants, transmission & distribution systems, and collection systems; and (3) whether there was excessive unaccounted for water or excessive infiltration & inflow for wastewater systems. This demonstrates my ability to address matters other than the accounting and finance arena.

## CERTIFICATION

I have read the foregoing questions carefully and have answered them truthfully, fully and completely. I hereby authorize educational and other institutions, any references furnished by me, employers, business and professional associates, all governmental agencies and instrumentalities and all consumer and credit reporting agencies to release to the Florida Public Service Commission Nominating Council and the Florida Department of Law Enforcement (FDLE) any information, files, records or credit reports requested by the Council or FDLE in connection with any consideration of me as a possible nominee for appointment to the Florida Public Service Commission.

Signature: \_\_\_\_\_

*Bart Sletcher*

Date: \_\_\_\_\_

6/5/14

**STEPHEN BART FLETCHER  
16C GUINEVERE LANE  
CRAWFORDVILLE, FL 32327  
(850) 509-4657  
Bartfletch@aol.com**

June 5, 2014

Public Service Commission Nominating Council  
111 West Madison Street  
Room 874  
Tallahassee, FL 32399

Dear Members of the Nominating Council:

During the last 16 plus years at the Florida Public Service Commission (FPSC), I have learned that the exercising regulatory authority should be driven by the public interest in an open, fair to all parties involved, and transparent process. I would note that the public interest and public opinion do not always align themselves.

I have been fortunate to have been involved in 100-plus recommendations over my employment at the FPSC. As you consider my candidacy for nomination, I believe that experience demonstrates my ability to review, analyze, and evaluate financial and non-financial data and make decisions based on my analysis of that data in accordance with the applicable Florida Statutes, Florida Administrative Codes, and regulatory precedent.

Based on the above, I am offering myself up for this vitally important public service leadership role.

Sincerely,

*Bart Fletcher*

## **RESUME OF STEPHEN BART FLETCHER**

16C GUINEVERE LANE  
CRAWFORDVILLE, FL 32327  
(850) 509-4657  
Bartfletch@aol.com

### **KEY PROFESSIONAL SKILLS**

Regulatory Accounting

Public Speaking

Expert Witness

### **WORK EXPERIENCE**

#### **FLORIDA PUBLIC SERVICE COMMISSION**

*December 2013 - Present*

**Public Utilities Supervisor, Surveillance Section, Bureau of Rate Filings & Surveillance,  
Division of Accounting & Finance**

Responsible for supervising a professional technical staff who are charged with financial and accounting review and evaluation of complex formal rate proceedings for electric and gas utilities before the Commission. This section coordinates, prepares, and presents staff recommendations before the Commission on the above-referenced cases. This section is also responsible for preparing cross-examination questions for hearings involving complex accounting and financial issues, as well as annual report reviews for water and wastewater utilities and earnings surveillance of electric and gas companies.

#### **FLORIDA PUBLIC SERVICE COMMISSION**

*January 2008 - November 2013*

**Public Utilities Supervisor, Rate Filings Section, Bureau of Rate Filings & Surveillance,  
Division of Accounting & Finance (Formerly Division of Economic Regulation)**

Responsible for supervising a professional technical staff who are charged with financial and accounting review and evaluation of complex formal rate proceedings for water and wastewater utilities before the Commission. This section coordinates, prepares, and presents staff recommendations before the Commission on the above-referenced cases. This section is also responsible for preparing cross-examination questions for hearings involving complex accounting and financial issues, as well as transfer applications of water and wastewater utilities.

#### **FLORIDA PUBLIC SERVICE COMMISSION**

*November 1997 - December 2007*

**Accounting Analyst under various titles, Division of Economic Regulation (Formerly  
Division of Water and Wastewater)**

Responsible for financial and accounting review and evaluation of complex formal rate proceedings for water and wastewater utilities before the Commission.



**EDUCATION**

December 1996 Bachelor in Accounting and Finance, Florida State University  
August 1993 Associate in Arts with Honors, Tallahassee Community College  
June 1992 Undergraduate Law Program, Florida State University

**REFERENCE**

Former Pastor Michael K. Bowen  
(850) 491-2954

# Florida State University

Office of the Registrar  
 282 Champions Way  
 PO Box 3062480  
 Tallahassee, Florida 32306-2480

Name: **Stephen B Fletcher**  
 Student ID: XXXXXXXXXX  
 Birthdate: 05/13/1971  
 Gender: Male  
 Residency: Florida Resident (USA)  
 Print Date: 5/30/2014

## Unofficial Transcript

ALL CREDIT HOURS ON THIS RECORD REFLECTED IN SEMESTER HOURS  
 May not be released to a third party without permission

### External Degrees

Tallahassee Community College  
 Associate of Arts 08/30/1993

### 1994 Spring

Course	Description	Grd	CT	Taken	Passed	Points
ACG3341	COST ACTG I	C		3.000	3.000	6.000
QMB3200	METHOD BUS DECISION	B+		3.000	3.000	9.750
Term Totals:				6.000	6.000	15.750
Term GPA:				2.625		

### Transfer Credits

Transfer Credit from Tallahassee Community College  
 Applied Toward Bachelor's Degree Program

#### 1990

Trm	Course	Description	Grd	CT	Input	Eval
FALL	ECO2013	ECONOMICS MAC	A		3.000	3.000
FALL	ENC1101	FRESHMAN COMP	C		3.000	3.000
FALL	ENC1101L	WRITING CENTE	S		0.000	0.000
FALL	HSC1100	POSITIVE LIVI	B		3.000	3.000
FALL	MAC1102	ALGEBRA	B		3.000	3.000
FALL	OCB1001	OCEANOGRAPHY	B		3.000	3.000
SUMR	ENC1020	COLL PREP ENG	S		0.000	0.000
SUMR	GEB1011	INTRO TO BUSI	A		3.000	3.000
Term Totals					18.000	18.000

#### 1991

Trm	Course	Description	Grd	CT	Input	Eval
FALL	ACG2011	PRIC ACCT II	A		3.000	3.000
FALL	AMH1041	AMER EXPR I	B		3.000	3.000
FALL	HUM2210	HUMANITIES II	F		0.000	0.000
FALL	PLA1003	INTR LEGAL AS	A		3.000	3.000
SPR	ACG2001	PRINC ACCT I	A		3.000	3.000
SPR	BUL2111	LEGAL CONCEPT	A		3.000	3.000
SPR	ENC1102	WRIT ARGU & P	B		3.000	3.000
SPR	MAC2141	PRECALC MGMT	B		3.000	3.000
SUMR	ACG2011	PRINC ACCT II	W		0.000	0.000
SUMR	ECO2023	ECONOMICS MIC	A		3.000	3.000
Term Totals					24.000	24.000

#### 1992

Trm	Course	Description	Grd	CT	Input	Eval
FALL	AMH1050	AMER EXPR II	A	D	3.000	3.000
FALL	AST1002	INTRO ASTORNO	A		3.000	3.000
FALL	HUM2230	HUMANITIES II	C		3.000	3.000
FALL	SPN1121	ELEM SPANISH	W		0.000	0.000
SPR	AMH1051	AMER EXPR II	W		0.000	0.000
SPR	AST1002	INTRO ASTONRO	W		0.000	0.000
SPR	HUM2210	HUMANITIES I	B		3.000	3.000
SPR	SPN1120	ELEM SPANISH	B		4.000	4.000
Term Totals					16.000	16.000

#### 1993

Trm	Course	Description	Grd	CT	Input	Eval
SPR	MAC2233	CALC FOR MGMT	B		3.000	3.000
SPR	PSY2012	GEN PSYCH	C		3.000	3.000
SPR	QMB2100	BUSINESS STAT	A		3.000	3.000
SPR	SPN1121	ELEM SPANISH	C		4.000	4.000
SUMR	POS1601	FOUND OF US	B		1.000	1.000
Term Totals					14.000	14.000

1993 SUMMER GENERAL EDUCATION REQUIREMENTS COMPLETE \*PER  
 ARTICULATION AGREEMENT ONLY 60 SEM HRS EARNED MAY APPLY TOWARD  
 GRADUATION.

### 1994 Summer

Course	Description	Grd	CT	Taken	Passed	Points
FIN3244	FIN MKTS/INST/INTL F	B		3.000	3.000	9.000
MAR3023	BASIC MARKET CONCPTS	A		3.000	3.000	12.000
Term Totals:				6.000	6.000	21.000
Term GPA:				3.500		

### 1994 Fall

Course	Description	Grd	CT	Taken	Passed	Points
ACG3101	FIN ACTG & REP I	C		3.000	3.000	6.000
ACG3351	COST ACTG II	C+		3.000	3.000	6.750
ISM3004	INFO RES MAN FOR BUS	B		4.000	4.000	12.000
MAN3010	CONCPTS OF MANAGEMENT	A		3.000	3.000	12.000
Term Totals:				13.000	13.000	36.750
Term GPA:				2.827		

### 1995 Spring

Course	Description	Grd	CT	Taken	Passed	Points
ACG3111	FIN ACTG & REP II	B		3.000	3.000	9.000
ACG4401	ACCOUNTING INFOR SYS	WD		3.000	0.000	0.000
FIN3403	FINCL MANGE OF FIRM	B-		3.000	3.000	8.250
RMI3011	RISK MANAG INSURANCE	B-		3.000	3.000	8.250
Term Totals:				12.000	9.000	25.500
Term GPA:				2.833		

### 1995 Summer

Course	Description	Grd	CT	Taken	Passed	Points
ACG3949	COOP EDUC WORK EXPR	S		0.000	0.000	0.000
BUL3330	LAW FOR ACCOUNTANCY	B		4.000	4.000	12.000

### Beginning of Undergraduate Record

# Florida State University

Office of the Registrar  
282 Champions Way  
PO Box 3062480  
Tallahassee, Florida 32306-2480

Name: **Stephen B Fletcher**  
Student ID: XXXXXXXXXX  
Birthdate: 05/13/1971  
Gender: Male  
Residency: Florida Resident (USA)  
Print Date: 5/30/2014

## Unofficial Transcript

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Course	Description	Grd	CT	Taken	Passed	Points
FIN4424	PROB IN FINAN MANAG	B		3.000	3.000	9.000
Term Totals:				7.000	7.000	21.000
Term GPA:				3.000		

### Degrees Awarded

Degree: Bachelor of Science  
Program: Accounting  
Confer Date: 12/14/1996  
Plan: Accounting  
Finance

#### 1995 Fall

Course	Description	Grd	CT	Taken	Passed	Points
ACG4201	FIN ACTG & REP III	C+		3.000	3.000	6.750
ACG4401	ACCOUNTING INFOR SYS	B-		3.000	3.000	8.250
Term Totals:				6.000	6.000	15.000
Term GPA:				2.500		

### Non-Enrollment Term Comments

#### 1993 Fall

WITHDREW FROM THE UNIVERSITY 09/01/93

#### 1996 Spring

Course	Description	Grd	CT	Taken	Passed	Points
ACG4632	AUDIT THEORY&APPL I	C		3.000	3.000	6.000
BUL3350	UCC BUS LAW PROB	B-		3.000	3.000	8.250
TAX4001	FEDERAL TAX ACTG I	C+		3.000	3.000	6.750
Term Totals:				9.000	9.000	21.000
Term GPA:				2.333		

### End of Undergraduate

#### 1996 Summer

Course	Description	Grd	CT	Taken	Passed	Points
FIN4504	INVESTMENTS	B		3.000	3.000	9.000
MAN4720	STRA MAN AND BUS POL	A-		3.000	3.000	11.250
Term Totals:				6.000	6.000	20.250
Term GPA:				3.375		

#### 1996 Fall

Course	Description	Grd	CT	Taken	Passed	Points
FIN4324	COMMERCL BANK ADMIN	B		3.000	3.000	9.000
PEM1131	BASIC WEIGHT TRAININ	A		1.000	1.000	4.000
REE4204	REAL ESTATE FINANCE	A		3.000	3.000	12.000
TAX4011	FEDERAL TAX ACTG II	C		3.000	3.000	6.000
Term Totals:				10.000	10.000	31.000
Term GPA:				3.100		

Florida State University

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 282 Champions Way  
 PO Box 3062480  
 Tallahassee, Florida 32306-2480

Name: **Stephen B Fletcher**  
 Student ID: XXXXXXXXXX  
 Birthdate: 05/13/1971  
 Gender: Male  
 Residency: Florida Resident (USA)  
 Print Date: 5/30/2014

**Unofficial Transcript**

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**Beginning of Non-degree, Graduate Record**

**1998 Fall**

Program: Post-Bach, non-degree  
 Plan: Non-Degree - Post Bachelor Non-Degree

Course	Description	Grd	CT	Taken	Passed	Points	Term GPA	Description	Grd	CT	Taken	Passed	Points
ACG4930	SP TOPICS IN ACCOUNT FRAUD EXAMINATION								A-		3.000	3.000	11.250
							Term GPA	3.750	Term Totals	3.000	3.000	3.000	11.250
							Transfer Term GPA		Transfer Totals	0.000	0.000	0.000	0.000
							Combined Term GPA	3.750	Comb Totals	3.000	3.000	3.000	11.250
							Cum GPA	3.250	Cum Totals	9.000	9.000	9.000	29.250
							Transfer Cum GPA		Transfer Totals	0.000	0.000	0.000	0.000
							Combined Cum GPA	3.250	Comb Totals	9.000	9.000	9.000	29.250
Term GPA	4.000	Term Totals	3.000	3.000	3.000	12.000							
Transfer Term GPA		Transfer Totals	0.000	0.000	0.000	0.000							
Combined Term GPA	4.000	Comb Totals	3.000	3.000	3.000	12.000							
Cum GPA	4.000	Cum Totals	3.000	3.000	3.000	12.000							
Transfer Cum GPA		Transfer Totals	0.000	0.000	0.000	0.000							
Combined Cum GPA	4.000	Comb Totals	3.000	3.000	3.000	12.000							

**Non-degree, Graduate Career Totals**

	Taken	Passed	GPA	Points
Cum GPA:	3.250	Cum Totals	9.000	9.000
Trans Cum GPA		Trans Totals	0.000	0.000
Comb Cum GPA	3.250	Comb Totals	9.000	9.000

**2000 Summer**

Program: Post-Bach, non-degree  
 Plan: Non-Degree - Post Bachelor Non-Degree

Course	Description	Grd	CT	Taken	Passed	Points
ACG4642	AUDIT THRY APPL II	C		3.000	3.000	6.000
Term GPA	2.000	Term Totals	3.000	3.000	3.000	6.000
Transfer Term GPA		Transfer Totals	0.000	0.000	0.000	0.000
Combined Term GPA	2.000	Comb Totals	3.000	3.000	3.000	6.000
Cum GPA	3.000	Cum Totals	6.000	6.000	6.000	18.000
Transfer Cum GPA		Transfer Totals	0.000	0.000	0.000	0.000
Combined Cum GPA	3.000	Comb Totals	6.000	6.000	6.000	18.000

**End of Non-degree, Graduate**

**End of Academic Transcript**

**2003 Summer**

Program: Post-Bach, non-degree  
 Plan: Non-Degree - Post Bachelor Non-Degree