



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

*"Where Learning is the Expectation
And Caring is a Commitment"*

February 5, 2019

ADMINISTRATIVE HEARING: 2:00 P.M.
REGULAR MEETING: 4:00 P.M.
PUBLIC HEARING: 5:00 P.M.
OF THE
CITRUS COUNTY SCHOOL BOARD
FEBRUARY 12, 2019

THOMAS KENNEDY
DISTRICT 1

VIRGINIA BRYANT
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

SANDRA COUNTS
DISTRICT 4

LINDA B. POWERS
DISTRICT 5

AGENDA:

ADMINISTRATIVE HEARING: 2:00 P.M.

PUBLIC HEARING: 5:00 P.M.

- A. Approve the Revision of Policy 2.90 Tobacco Use in District Facilities
- B. Receive Public Comment on the Recommended Materials For the 2018-2019 Instructional Materials Adoption

REGULAR MEETING: 4:00 P.M.

Opening Exercise and Pledge of Allegiance

I. ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

II. CITIZEN COMMENTS

The first Citizen Comments is reserved for comments on the items requesting approval on the agenda. Another opportunity is available for any subject at 5:15 p.m. and at the end of business.

III. APPROVE CONSENT AGENDA – (Recognition of donations)

IV. PRESENTATION

- A. Hernando/Pasco Hospice (HPH) Helping Hands Help Grieving Children
- B. The Gulf to Lakes Pilot Club – Donations to Elementary Self-Contained Teachers
- C. Superintendent's "Making a Difference Award"
Gail Bockiaro, Crystal River Primary School
- D. Superintendent's "Making a Difference Award"
Eileen Jenkin, Citrus Springs Middle School

- V. EDUCATIONAL SERVICES, SCOTT HEBERT
 - A. Approval of the 2018-2019 School Volunteers

- VI. SCHOOL SUPPORT SERVICES, JONNY BISHOP
 - A. Facilities, Construction & Maintenance, Eric Stokes
 - Approve Pre-Qualification of Contractors for Educational Facilities
 - B. Human Resources, Suzy Swain
 - Approve Instructional and Support Recommendations
 - C. Planning and Growth Management, Chuck Dixon
 - 1) Summary of School Capacity – Year End 2018 and adoption of 2019-20 Controlled Open Enrollment Plan
 - a) Review and Accept the Summary of School Capacity Report-Year End 2018
 - b) Adopt 2019-2020 Controlled Open Enrollment Plan
 - c) Advertise for a Public Hearing to Adopt the Attendance Boundaries for the 2019-2020 school year at the April 9, 2019 School Board Meeting
 - 2) Request to Advertise for a Public Hearing at the April 9, 2019 School Board Meeting to Approve the new Policy 3.61 Religious Expression in Public Schools
 - 3) Request to Advertise for a Public Hearing at the April 9, 2019 School Board Meeting to Approve the Revision of Policy 4.65 Virtual Instruction
 - 4) Request to Advertise for a Public Hearing at the April 9, 2019 School Board Meeting to Approve the Revision to Policy 5.09 Requirements for Original Entry
 - 5) Request to Advertise for a Public Hearing at the April 9, 2019 School Board Meeting to Approve the Revision to Policy 6.27 Report of Misconduct
 - 6) Request to Advertise for a Public Hearing at the April 9, 2019 School Board Meeting to Approve the new Policy 7.26 Hospitality Funds
 - D. Risk Management, Cheri Cernich
 - Health Insurance Year End Update (for informational purposes)
 - E. Transportation, Marilyn Farmer
 - Approve and Sign the 2018-2019 Transportation Agreement between Marion County School Board and Citrus County School Board

- VII. FINANCE, MIKE MULLEN
 - A. iPad Buyback options (for informational purposes)
 - B. Approve Spectrum TV Service Agreement
 - C. Approval of Withlacoochee Technical College’s 2019-2020 School Calendar
 - D. Approve the Disposal of Active Surplus Property- Crystal River Middle School
 - E. Approve the Disposal of Active Surplus Property- Inverness Middle School

- F. Approve the Disposal of Active Surplus Property- Citrus High School
- G. Approve the Disposal of Active Surplus Property- Crystal River High School
- H. Approve the Disposal of Active Surplus Property
- I. Approve the \$500 donation to Citrus High School from RJO Management Inc.
- J. Approve the \$1,000 donation to Citrus High School from Mondragon Golf, Inc.
- K. Approve the \$500 donation to Citrus High School from the Holloway Group
- L. Approve the \$1,000 donation to Citrus High School from Production of Contra Costa
- M. Approve the \$1,500 donation to Crystal River High School from Certified Air Conditioning, Inc., Mark Rogers
- N. Approve the \$500 donation to the Academy of Environmental Science from Michael Czerwinski, Environment Consultants
- O. Approve the \$1,500 donation to Withlacoochee Technical College from Citrus Mopars Car Club, Inc.
- P. Approve the \$5,000 donation to Withlacoochee Technical College from Bayfront Health Seven Rivers Hospital
- Q. Approve the three \$500 donations to Withlacoochee Technical College from Inverness Does Drove #232
- R. Approve the \$1,000 donation to Withlacoochee Technical College from the Rotary Club of Inverness Charitable Foundation, Inc.
- S. Approve the \$1,375 donation to Withlacoochee Technical College from Withlacoochee River Electric, Educational Foundation
- T. Approve the \$500 donation to Withlacoochee Technical College from the Citrus County Chamber of Commerce
- U. Approve the PFM Financial Advisors LLC Agreement for Financial Advisory Services
- V. Approve to Reject Bid 2019-17 Mowing
- W. Approve to Reject Bid 2019-23 Network Cabling Services
- X. Approve Award of Piggyback of Sarasota Schools Bid 16-0158 CCSB 2019-29P Safety & Security Systems: Services, Parts, Consumables & Window Film to Silmar Electronics
- Y. Approve Award of Bid 2019-17 LMS Reroofing Bldgs. 1&2 to R.F. Lusa & Sons Sheetmetal, Inc.
- Z. Approve Award of Bid 2019-24 Shredded Mulch to ADFS, LLC
- AA. Approve the Budget Amendment #4 December 2018
- BB. Approve the Financial Statements and Independent Auditor's Report Citrus County District School Board Fiduciary Funds [Private-Purpose Trust Fund and Agency Funds (Internal Accounts)] Citrus County, FL as of June 30, 2018
- CC. Financial Statements and Independent Auditor's Report Academy of Environmental Science, Citrus County as of June 30, 2018 (for informational purposes)
- DD. Annual Fitch Rating for the \$35 million in outstanding Series 2010A Qualified School Construction Bonds (QSCBs) (for informational purposes)

VIII. INFORMATIONAL ITEMS

- A. December 2018 Cash and Investment Report
- B. Financial Statements as of December 2018

IX. BUDGET UPDATE

X. ATTORNEY, LEGAL MATTERS

XI. APPROVE MINUTES

XII. CITIZEN COMMENTS

XIII. ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

XIV. ADJOURNMENT

Any person requiring reasonable accommodation at this meeting because of a disability or physical impairment should contact the Superintendent's Office at 726-1931, ext. 2206, prior to the date of the scheduled School Board Meeting.

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.

Requested by Chuck Dixon Department of Planning & Growth Management

Additional contact(s)/originator *[Signature]*

Document Title Policy 2.90 Tobacco Use In District Facilities

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to approve/adopt the revision of Policy 2.90 Tobacco Use In District Facilities

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Request to approve/adopt the revision of Policy 2.90 Tobacco Use In District Facilities.

This matter was discussed by the Policy and Forms Committee on July 19, 2018 and presented at the September 25, 2018 School Board Workshop. Revisions were requested over safety concerns by Administration at WTC. The Request to Advertise was approved at the December 11, 2018 Board Meeting.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of work force;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: *Sammy Wilson*

(Form Board Approved 7/10/07)

CHAPTER 2.00 - SCHOOL BOARD GOVERNANCE AND ORGANIZATION

TOBACCO USE IN DISTRICT FACILITIES

2.90

- I. All uses of tobacco products in any form (including electronic cigarette devices) are prohibited in any district-owned facilities or and property, vehicles, or and at district-sponsored or regulated events unless specific areas are exempted by this policy.
- II. Tobacco products will not be accepted as gifts or promoted in any way in any district owned facility or property, vehicle, or at district sponsored or regulated events.
- III. Disciplinary action for students who violate this policy is provided for in the Student Code of Conduct. Staff who violate this policy will be subject to progressive disciplinary action relative to the severity of the violation. Others will be asked to leave any district owned facility, property, vehicle, or District sponsored/regulated event or banned from such locations or events if the individual is a repeat violator.
- IV. Tobacco use cessation resources will be available for students and staff who violate this policy and these individuals will be encouraged to consider the benefits of healthy choices.
- V. Exception for Adult Students at Withlacoochee Technical College:

Since the Citrus County School Board cannot prohibit tobacco use in the public road right-of-way adjacent to the School or in moving vehicles on the WTC Campus; an area for tobacco use may be designated by the Director to provide a safe alternative area for tobacco use that is a safe distance from vehicular traffic and away from areas utilized by individuals who do not use tobacco products. The following standards shall apply.

A. Only adult students, who are 18 years of age or older, are authorized to use the tobacco use area.

B. The tobacco use area must be maintained litter-free by the adult students who use it.

C. If any abuse of this exception is discovered, violators may be disciplined, and the tobacco use area may be discontinued at any time.

CHAPTER 2.00 - SCHOOL BOARD GOVERNANCE AND ORGANIZATION

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 386.201 – 386.209, 1001.43, F.S.

HISTORY: **ADOPTED: 03/09/2004**
REVISION DATE(S): 11/12/2013, xx/xx/xxxx
FORMERLY: 5.51(1), 7.50(1)

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.
Requested by Kathy Androski, Coordinator *hd* Department of Educational Technology
Additional contact(s)/originator _____
Document Title Public Hearing for 2018-2019 Instructional Materials Adoption

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____

XX Public hearing at the February 12, 2019 School Board Meeting to receive public comment on the recommended materials for our 2018-2019 instructional materials adoption.

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:

This public hearing is to receive public comment on the recommended materials for our 2018-2019 instructional materials adoption for compliance with F.S. 1006.283(8)(9)(11). These materials will be implemented at the beginning of the 2019-2020 school year.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted).
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: *Sammy Wilson*

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting
Requested by Kit Humbaugh Department of District Student Services
Additional contact(s)/originator _____
Document Title Hernando/Pasco Hospice (HPH) Helping Hands Help Grieving Children

Board Action Required:

Presentation/Recognition School Board Presentation Information _____
Consideration/Approval _____

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:
Erin Cowley of HPH Hospice will be speaking to the School Board about the Chapters Health HPH board base community services, with emphasis on grief services provided to schools, Camp Reach-Out and their Family Night program.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting

Requested by Lindy Woythaler

Additional contact(s)/originator _____

Document Title Approval of 2018-2019 School Volunteers

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval Approval of 2018-2019 School Volunteers

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

Final Step in the approval process for trained volunteers, in compliance with School Board Policy.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: \$130.50 for the month of January

Amount Budgeted \$15,000.00 annually Additional Amount Requested N/A

Funding Source: Project #02800

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Wilson

(Form Board Approved 7/10/07)

Last Name	First Name
Ault	Adam
Barbagallo	Codruta
Barron	Amy
Basile	Brittany
Bermudez	Walter
Biondi	Jayna
Bruce	Christine
Carpenter	Shawn
Cioffi	Madge
Combs	Rebecca
Connor	Steven
Cook	Kim
Cook	Jacqueline
Cook	Corey
Dalahan	Lily
Damron	Caroline
Davis	Nathan
Duey	Dawn
Estanislao	Skyla
Facchiano	Lana
Felice	John
Ferrara	Barbara
Fribley Smith	Jasmine
Gannon	Anthony
Hall	Codi
Harris	Yvette
Hilton	Breana
Hoffmeier	Sarah
Jackowitz	Hailee
Johns	Deborah
Johnson	Rita
Knapp	Judith
Lafley	Sherry
McGee	Fawn
Medders	Brooke
Pace	Hannah
Quinn	Michael
Robinson	Charles

Last Name	First Name
Rooks	Scarlet
Russell	Joyce
Savage III	Daniel
Seamer	Brenda
Serpulveda-Rosa	Amanda
Simmons	Jane
Slack	Hannah
Slaght	Andrea
Slaughter	Michelle
Spakow	Jamie
Stamper	Veronica
Stawarz	Nevaeh
Swafford	Betty
Thompson	Crystal
Trani	Barbara
Trautman	Alice
Trescott Jr	Eugene
Wilson	Gwendolyn
Worrell	Rebecca
Wright	Kaylie

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting

Requested by: Eric Stokes & Tina Moser,

Department of Facilities, Construction & Maintenance

Additional contact(s)/originator Jonny Bishop, Department of School Support Services

Document Title Pre-Qualification of Contractors for Educational Facilities Construction

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval Approve Pre-Qualification of Contractors for Educational Facilities

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

Information reviewed by the pre-qualification committee is available in Facilities and Construction. The pre-qualification review is ongoing.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.

Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jonny Bishop

(Form Board Approved 7/10/07)

February 2019

Assessment of Applications for Pre-qualification of Contractors

There are no new applications for pre-qualification of contractors for consideration.

Assessment of Applications for Renewal of Pre-qualification Certificate

NAME OF COMPANY	LETTER OF INTENT FROM SURETY COMPANY	AUDITED FINANCIAL INFORMATION	COMMITTEE RECOMMENDATION	PRE-QUALIFIED TO BID ON OR QUALIFY FOR THIS TYPE OF PROJECT	TOTAL DOLLAR VALUE OF WORK NOT TO EXCEED	MAXIMUM DOLLAR VALUE OF EACH INDIVIDUAL PROJECT	EXPIRATION DATE
CREATIVE CONTRACTORS, INC. 620 Drew Street Clearwater, FL 33755	A++	N/A	Approve	General Construction Contractor	\$150,000,000	\$75,000,000	2/11/2020
				Construction Management at Risk		\$75,000,000	
				Design Build Contractor		\$28,751,610	
DALY & ZILCH (FLORIDA), INC. P. O. Box 937, Lecanto, FL, 34460	A-	N/A	Approve	General Construction Contractor	\$5,000,000	\$3,950,000	2/11/2020
JOHNSON CONTROLS, INC. 3802 Sugar Palm Drive, Tampa, FL, 33619-1376	A	N/A	Approve	Mechanical Contractor	\$350,000,000	\$3,848,248	2/11/2020
SLACK CONSTRUCTION, INC. P. O. Box 53, Ocala, FL, 34478	A	N/A	Approve	General Construction Contractor	\$8,000,000	\$5,017,016	2/11/2020
SPRINGER-PETERSON ROOFING & SHEET METAL, INC. P. O. Box 1648, Eaton Park, FL, 33840-1648	A-	N/A	Approve	Roofing Contractor	\$20,000,000	\$5,219,924	2/11/2020

Assessment of Applications for Amended Pre-qualification Certificates

There are no firms requesting an amended pre-qualification certificate.

**PERSONNEL INFORMATION
(INSTRUCTIONAL)
SCHOOL BOARD MEETING February 12, 2019**

APPOINTMENTS FOR 2018-2019:

Linda Connors-CRH-Principal	09/01/19
David Fox-WTC-Construction Instructor-TERM	01/23/19
Angela Irvin-CRM-Teacher (R)	01/30/19

RECOMMENDATIONS FOR OUT-OF-FIELD TEACHERS 2018-2019:

Certification Area	Out-of-Field Assignment
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LEAVE OF ABSENCE REQUESTS FOR 2018-2019:

Dana Dowling-FCE-Teacher	(Parenthood)	04/01/19-05/31/19
Alisa Jurascheck-LPS-Teacher	(Amendment)	08/09/18-03/01/19
Misty McCullough-CRP-Teacher	(Parenthood)	01/07/19-02/18/19

RESIGNATIONS FOR 2018-2019:

Michele Patestides-FRE-ESE Specialist	01/25/19
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RESIGNATIONS FROM DROP 2018-2019:

RETIREMENTS FOR 2018-2019:

RETIREMENTS TO DROP 2018-2019:

SUPPLEMENTS (ATHLETIC AND OTHER) 2018-2019:

Crystal River High:

Ronald Cline-Substitute Teacher - Assistant Boys' Track Coach

Lecanto High:

James Metz-Teacher-Assistant Baseball Coach

SUSPENSIONS/TERMINATIONS 2018-2019:

LINE OF DUTY:

ADDITIONAL DAYS:

**PERSONNEL INFORMATION
(SUPPORT)
SCHOOL BOARD MEETING February 12, 2019**

APPOINTMENTS FOR 2018-2019

LEAVE OF ABSENCE REQUESTS FOR 2018-2019:

RESIGNATIONS FOR 2018-2019:

Yanitza Garcia-Camacho-IMS-Custodian	01/25/19
Mildred Vega-PGE Food Service-Food Service Assistant	02/01/19

RESIGNATIONS FROM DROP 2018-2019:

RETIREMENTS FOR 2018-2019:

RETIREMENTS TO DROP 2018-2019:

SUSPENSIONS/TERMINATIONS 2018-2019:

LINE OF DUTY:

ADDITIONAL DAYS:

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 12, 2019 School Board Meeting
 Requested by Chuck Dixon, Director, Department of Planning and Growth Mgt.
 Additional contact(s)/originator _____
 Document Title Summary of School Capacity - Year End 2018 and adoption of 2019-20 Controlled Open Enrollment Plan

Board Action Required:
 Presentation/Recognition _____ Information _____
 Consideration/Approval X - Review and Accept the Summary of School Capacity Report - Year End 2018, Adopt the 2019-20 Controlled Open Enrollment Plan, and Advertise for a Public Hearing to Adopt the Attendance Boundaries for the 2019-20 School Year at the April 9, 2019 School Board Meeting

Backup Materials: attached X available in district office X (Maps at SSC) other _____

Executive Summary / Highlights:

In accordance with the provisions of Chapter 1003.03 Maximum class size. --F.S. each school district is required to review its facility utilization each year to determine if the district is in compliance with the maximum class size requirements and to decide how to address capacity issues. The Citrus County School District has been in full compliance with maximum class size requirements every year since inception.

Each year, Planning Staff takes a snap shot of the schools' capacity from the previous December and reports this information to the Long-Range Planning Committee (LRPC) at the beginning of the following calendar year so the LRPC and School Board can consider alternatives.

The Controlled Open Enrollment Plan must be approved by the School Board. This plan will enable the District to consider student assignment based on parental preference when requested by the parent as defined by Florida Statutes. It is being considered as part of the End of Year Report because it can also have a significant impact on the utilization of facilities.

A copy of the Summary of School Capacity Report is attached for consideration. Based on the enrollment trends staff recommends the following:

1. That the Board readopt the current attendance boundaries for the elementary schools for 2019-20.
2. That the Board readopt the current attendance boundaries for the middle schools for 2019-20.
3. That the Board readopt the current attendance boundaries for the high schools for 2019-20.
4. That the Board approve the 2019-20 Controlled Open Enrollment Plan as presented.
5. Conduct a Public Hearing at the April 9, 2019 School Board Meeting to Adopt Attendance Boundaries for the 2019-20 School Year.

Note: The Long Range Planning Committee will be reviewing the report on February 14, 2019. Any feedback related to the attendance boundaries will be available to the Board prior to the adoption hearing.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: _____

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

*"Where Learning is the Expectation
And Caring is a Commitment"*

Planning and Growth Management Department

TO: Citrus County School Board and Long Range Planning Committee
FROM: Chuck Dixon, AICP, Planning Director
DATE: January 9, 2019
RE: Summary of School Capacity – Year End 2018 and adoption of 2019-20 Controlled Open Enrollment Plan

THOMAS KENNEDY
DISTRICT 1 – HERNANDO

VIRGINIA BRYANT
DISTRICT 2 – CRYSTAL RIVER

DOUGLAS A. DODD
DISTRICT 3 – FLORAL CITY

SANDRA COUNTS
DISTRICT 4 – LECANTO

LINDA B. POWERS
DISTRICT 5 - INVERNESS

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In accordance with the provisions of Chapter **1003.03 Maximum class size.** —F.S. each school district is required to review its facility utilization each year to determine if the district is in compliance with the maximum class size requirements and to decide how to address capacity issues. The Citrus County School District has been in full compliance with maximum class size requirements every year since inception.

Each year, Planning Staff takes a snap shot of the schools' capacity from the previous December and reports this information to the Long Range Planning Committee (LRPC) at the beginning of the following calendar year so the LRPC can consider alternatives and make any necessary recommendation to the School Board.

It is noted that the recommendation will focus primarily on attendance boundaries, but it may also include options to pursue land for new facilities, build new facilities, add student stations to existing facilities, or pursue programmatic changes.

Enrollment data from the last five years is included for consideration.

The Controlled Open Enrollment Plan was approved by the School Board beginning in 2017-18 and is now being approved every year. This plan enables the District to consider student assignment based on parental preference when requested by the parent as defined by Florida Statutes. It is being considered as part of the End of Year Report because it can also have a significant impact on the utilization of facilities. The 2019-20 Controlled Open Enrollment Plan has been modified to include Section "O" regarding Hope Scholarship Provisions and the links to the District Web Site have been updated. The draft document is attached to this report.

The 2018-19 District Work Plan indicated relatively flat growth in the near term overall (all grades combined) for the 5-year planning period. This is because the enrollment

model used gave more weight to the immediate past years as the most likely indicator of future growth within the 5-year planning period

At the time the 2018-19 Work Plan was prepared there was no indication of significant enrollment growth in the short (5 year) term. In the mid (6 to 10 year) term a need is identified for expanding Floral City Elementary from 497 student stations to 600 student stations.

In the long (11 to 20) year term a need is identified to add an additional 810 student station elementary school and to also expand Floral City Elementary from 600 to 810 student stations.

The Pine Ridge School Site was acquired by the School Board on November 17, 2011 so this site is available for elementary expansion when a new facility is needed. Currently, schools in this general (Central Ridge) area are running at 97 percent capacity on average. This is three percent higher than last year.

The following is a snapshot of school capacity for December 17, 2018.

High Schools

In summary, the total (combined) FISH capacity for all three high schools is 4,960 student stations with 4,357 students enrolled on December 17, 2018. This leaves a surplus of 603 student stations, or approximately 12 percent excess capacity.

As of the reporting date all portable/temporary classrooms have been removed from the high schools.

As a result of the 2013-14 high school rezoning approximately 125 students were relocated from Lecanto High School to Crystal River High School to more fully utilize the new facilities at Crystal River High School and help balance out the utilization rates between the high schools.

The following is a summary of the current capacity conditions as compared with last year's conditions:

Current Excess Capacity Estimate by High School:

- **Lecanto High School** **8%** **(last year was 7%)**
- **Citrus High School** **18%** **(last year was 19%)**
- **Crystal River High School** **13%** **(last year was 12%)**

Middle Schools

The total (combined) FISH capacity for all four middle schools is 4,294 student stations with 3,491 students enrolled on December 17, 2018. This leaves a surplus of 803

student stations, or approximately 19 percent excess capacity. No middle school has less than 8 percent excess capacity. No new middle school student stations are planned at this time. Higher growth at Citrus Springs Middle School was addressed by rezoning an area of Citrus Springs to Crystal River Middle School for the 2017-18 school year. This was done in phases by “grandfathering” students from two grade levels, 7th and 8th grade, instead of one. The target capacity at Citrus Springs Middle School was 85 percent for 2019-20 and it is currently at 92 percent.

The current Work Plan does not indicate a need for additional middle school student stations within the planning term.

The following is a summary of the current capacity conditions as compared with last year’s conditions:

Current Capacity Estimate by Middle School:

- Citrus Springs Middle School 8% (last year was 8%)
- Crystal River Middle School 31% (last year was 30%)
- Inverness Middle School 21% (last year was 23%)
- Lecanto Middle School 9% (last year was 12%)

Elementary Schools

The total (combined) FISH capacity for all eleven elementary schools is 7,783 student stations with 7,205 students enrolled on December 17, 2018. This leaves a surplus of 578 student stations, or approximately 7 percent excess capacity.

The following is a breakdown of the current utilization rates in the context of the target rates from the 2017 rezoning:

- Pleasant Grove Elementary – Target 90 percent or lower – Currently 89 percent
- Lecanto Primary – Target 90 percent or lower – Currently 94 percent
- Inverness Primary – Target 85 percent or lower – Currently 86 percent
- Homosassa Elementary – Target 90 percent – Currently 96 percent
- Floral City Elementary – Target 80 percent – Currently 93 percent
- Hernando Elementary – Target 90 percent – Currently 101 percent

Enrollment is higher than anticipated at Homosassa Elementary and Hernando Elementary. Elementary enrollment is at or above 90 percent at all but three schools in 2018-19.

The following is a summary of the current capacity conditions as compared with last year’s conditions:

Current Capacity Estimate by Elementary School:

- Citrus Springs Elementary School 12% (last year was 12%)
- Crystal River Primary School 3% (last year was over by 2%)
- Floral City Elementary School 21% (last year was 18%)
- Forest Ridge Elementary School 7% (last year was 4%)
- Hernando Elementary School (-1) % (last year was 3%)
- Homosassa Elementary School 4% (last year was 2%)
- Lecanto Primary School 6% (last year was 10%)
- Pleasant Grove Elementary School 11% (last year was 12%)
- Rock Crusher Elementary School 5% (last year was 9%)
- Inverness Primary School 14% (last year was 10%)
- Central Ridge Elementary School 13% (last year was 1%)

Additional Information

In summary, enrollment is slightly up for high schools, middle schools, and the elementary schools as follows:

High Schools:	2017-18 was 4,323	2018-19 is 4,357	+34
Middle Schools:	2017-18 was 3,450	2018-19 is 3,491	+41
Elementary Schools:	2017-18 was 7,195	2018-19 is 7,205	+10

The overall change in enrollment at the traditional schools is **+85** from December 2017 to December 2018.

Summary of County Development Activity/Projects

The following projects are in various stages of progress:

Safe Routes to School Sidewalk Projects:

- Pleasant Grove Elementary School Sidewalk Project – Approved for Construction in 2019/20 (moved up from 2021/22) – cost \$549,382
- Beverly Hills/ FRE Sidewalk Project – Phase I - Approved for Construction in 2020/21 – cost \$1,548,766. County is corresponding with FDOT on ROW for project.
- Beverly Hills/ FRE Sidewalk Project – Phase II – This project was not funded due to the high cost due to the limited right of way for a sidewalk. Discussions with FDOT are taking place to see if the funding can be found to keep the project alive. It will remain on the list for now.

- Crystal River High School Sidewalk Project (W. Turkey Oak Drive) – Approved for Construction in 2020/21 (moved up from 2021/22) cost \$482,791.

Lecanto Complex Traffic Circulation / Evacuation Plan – The Concept Plan and Cost Estimate (\$667,500) was originally incorporated into the 2016-17 Work Plan but was delayed due to narrowing down the scope of the project and securing impact fee funding. The project was carried over into the current 2018-19 Work Plan as a two-phase project. Initial Impact Fee Funding was approved on June 13, 2017. George F. Young, Inc. was selected to evaluate the onsite traffic circulation and congestion and provide recommendations for improvements to address ingress and egress during an emergency. Traffic counts and initial meeting with Lecanto Complex Administrators occurred in March 2018. The Consultant report was presented to the School Board on July 31, 2018. Based on this information the project was divided into two phases and placed in the 2018-19 District Work Plan. The initial phase is projected to be constructed in 2018-19 and the second phase in 2019-20. The School Board approved the two-phase concept plan on September 25, 2018 to proceed with project design. Additional impact fee funding was approved by the BCC on November 13, 2018 to cover the additional costs of the second phase of the project. The total projected cost for both phases is \$1,086,573. Land surveying for the project was completed in December 2018.

Interlocal Agreement on Intergovernmental Coordination on Public School Facility Planning – The draft agreement was discussed on November 16, 2018. It was decided to recommend putting the required Comprehensive Plan provisions in the Intergovernmental Coordination Element and to repeal the Public-School Facility Element since this “standalone” element is no longer required. In addition, the Land Development Code can be updated to reflect the necessary provisions of the Interlocal Agreement by reference. Using this approach, the processes will be clarified in a single location in the Citrus County Comprehensive Plan, streamlined, and the provisions can be more easily updated in the future if necessary, by updating the Interlocal Agreement instead of more than one document.

Inverness Middle School Traffic Circulation/ Access Project - This traffic problem area has been identified and discussed with FDOT for many years. Studies have been done by FDOT and they determined that a traffic signal is not warranted at the entrance to the School. FDOT District 7 staff claims that the planned improvements to US-41 will address the traffic issues at the School. The project has been given a high priority by the MPO. An IMS traffic circulation project has been added to the 2017-18 FDOT Work Plan as an unfunded project. CCSB Staff continues to monitor the situation and will work with FDOT to remedy this situation in the interim if necessary and appropriate. Land adjacent to the South side of the campus is being explored for a potential vehicle stacking area to address some of the issues. Staff is currently exploring the possibility of acquiring three small parcels of land to the South of Ginger Porter Drive for

expanding the vehicle stacking onsite and/or providing a new access drive to the South unimproved and unnamed street. An additional access point to the unnamed street would require coordination with the City of Inverness as a shared project. Currently this project is being explored with the realtor representing the two sellers and with City staff.

NOTE – Projected cost of roadway to connect property to Turner Camp Road is \$40 per foot + 15% for design and permitting.

Marine Science Station Sewer Project – The project was a coordinated effort between the School Board and the County Commission to remove the onsite waste water treatment system and connect the Marine Science Station to the Regional Sewer System. The project was completed in December 2018.

Status of Halls River Bridge Replacement Project – The project has been delayed by approximately 1 year. The new projected completion date is February 2019, but it could be more like June of 2019. The second phase of construction has been completed so two lanes of traffic are flowing with narrow (11-foot-wide) lanes. The third and final phase will include 12-foot travel lanes and a sidewalk.

Status of US-19 Widening and Reconstruction – The project timeline is November 2016 to Spring 2019-2020. Project has been modified to include a multiuse trail of varied widths from Hernando County all the way to Crystal River on the East Side of the roadway. The second phase of this project will be from Jump Court to Fort Island Trail and it began on November 5, 2018 (while the first phase is still under construction). This phase is longer than Phase 1 and will also include pedestrian improvements on the East Side of US-19. The improvements will include a combination of multiuse trail segments and sidewalks depending on available ROW and these improvements will be maintained by the County rather than FDOT.

County 491 Corridor Development Plans – The first phase will be from Laurel Street North to Audubon Park. Project commenced in June 2017 – 2 Year Project - Land is cleared, and project is underway. The BCC approved the next phase to CR-486 on June 12, 2018. This second phase is currently unfunded except for the concept/alignment plans. Plans to resurface CR-491 South from SR-44 to Grover Cleveland Blvd have been approved for 2020. This will include restriping the roadway at the entrance to the Lecanto School Complex.

Suncoast Parkway II Project – This project is programmed for 2018/19 with a start date of September 12, 2018

Likely Phases (at the discretion of the contractor):

- US-98 to Hernando County Line
- Hernando County Line to W. Grover Cleveland Blvd.

- W. Grover Cleveland Blvd. to SR-44

Construction was delayed due to a lawsuit filed to stop construction due to an archaeological site being in the path of the roadway. The project has restarted as of July 12, 2018. The current projected completion date for the project to end at SR-44 is March of 2022. In December 2018 the Turnpike Authority announced that the additional three-mile segment has been funded to extend the terminus of the Suncoast Parkway to CR-486 to a location that is less than two miles of the future Pine Ridge Area School Site. It is not clear if there will be an entrance to the Parkway at both SR-44 and CR-486 since they are only 3 miles apart, but the CR-486 segment is slated to be constructed in 2024.

Duke Energy Combined-Cycle Natural Gas Plant – project substantially complete as of December 2018

Staff Recommendation:

1. Readopt the current attendance boundaries for the elementary schools for 2019-20.
 - Monitor enrollment at Hernando Elementary School and the North Central Ridge Area as growth has increased in this area from 2018-19. This is an area that will be most impacted by residential development around the future terminus of the Suncoast Parkway.
2. Readopt the current attendance boundaries for the middle schools for 2019-20.
 - Continue to balance growth between Citrus Springs Middle and Crystal River Middle using the special attendance process as the grandfathered students from Citrus Springs move through the system.
 - Continue to work with FDOT District 7, the MPO/County and the City of Inverness to address traffic issues at Inverness Middle School when there are opportunities for cooperation.
 - Continue to work with FDOT District 7, the MPO/County and the City of Crystal River to address traffic issues at Crystal River Middle School when there are opportunities for cooperation. This will likely become a priority as enrollment increases and the school comes up to its full capacity.
3. Readopt the current attendance boundaries for the high schools for 2019-20.

Monitor growth in the Citrus Springs Community where the most recent attendance boundary changes were made for 2013-14. This has historically been a high growth area for high school student enrollment.

4. Adopt the new 2019-20 Controlled Open Enrollment Plan as presented with the additional language to address Hope Scholarship Provisions pursuant to section 1002.40(6), F.S. which states that a student meeting the Hope Scholarship eligibility requirements may choose to attend another public school in the student's school district or in another school district subject to the receiving school's capacity.
5. Continue to monitor the impact on open enrollment at all the school levels and make policy and/or procedural adjustments if necessary.

Additional Information for Trend Analysis:

- **Five Year Enrollment Data (from end of year reports)**
- **Projections for Next Year**

Historical Enrollment by School

Elementary Schools:

- **Citrus Springs Elementary School**

Current =	715
2017 =	712
2016 =	743
2015 =	732
2014 =	741
- **Crystal River Primary School**

Current =	643
2017 =	650
2016 =	615
2015 =	610
2014 =	580
- **Floral City Elementary School**

Current =	395
2017 =	407
2016 =	356
2015 =	330
2014 =	333

Forest Ridge Elementary School

Current = 703
 2017 = 730
 2016 = 721
 2015 = 735
 2014 = 730

- **Hernando Elementary School**

Current = 764
 2017 = 735
 2016 = 677
 2015 = 706
 2014 = 685

- **Homosassa Elementary School**

Current = 394
 2017 = 402
 2016 = 296
 2015 = 320
 2014 = 321

- **Lecanto Primary School**

Current = 810
 2017 = 768
 2016 = 832
 2015 = 782
 2014 = 772

- **Pleasant Grove Elementary School**

Current = 670
 2017 = 668
 2016 = 761
 2015 = 753
 2014 = 759

- **Rock Crusher Elementary School**

Current = 664
 2017 = 634
 2016 = 626
 2015 = 631
 2014 = 621

- **Inverness Primary School**

Current = 659
 2017 = 690

2016 =	679
2015 =	660
2014 =	663

- **Central Ridge Elementary School**

Current =	788
2017 =	799
2016 =	770
2015 =	723
2014 =	779

Elementary School Totals:

Current =	7,205
2017 =	7,195
2016 =	7,076
2015 =	6,982
2014 =	6,984

Middle Schools:

- **Citrus Springs Middle School**

Current =	799
2017 =	798
2016 =	810
2015 =	822
2014 =	788

- **Crystal River Middle School**

Current =	842
2017 =	852
2016 =	732
2015 =	738
2014 =	756

- **Inverness Middle School**

Current =	1,065
2017 =	1,039
2016 =	1,031
2015 =	1,013
2014 =	1,009

- **Lecanto Middle School**

Current =	785
2017 =	761
2016 =	764
2015 =	745

2014 = 715

Middle School Totals:

Current = 3,491
 2017 = 3,450
 2016 = 3,337
 2015 = 3,318
 2014 = 3,268

High Schools:

- **Lecanto High School**

Current = 1,628
 2017 = 1,614
 2016 = 1,590
 2015 = 1,545
 2014 = 1,549

- **Citrus High School**

Current = 1,443
 2017 = 1,402
 2016 = 1,444
 2015 = 1,512
 2014 = 1,484

- **Crystal River High School**

Current = 1,286
 2017 = 1,307
 2016 = 1,339
 2015 = 1,373
 2014 = 1,385

High School Totals:

Current = 4,357
 2017 = 4,323
 2016 = 4,373
 2015 = 4,430
 2014 = 4,418

Preliminary Enrollment Projections for 2019-20

This section of the End of Year report is new for 2018. It is based on “rolling up” the enrollment for elementary, middle, and high school from the date of the last enrollment report of 2018. It assumes Kindergarten enrollment and Pre-Kindergarten enrollment to be unchanged from the previous year. This information will be used as a starting point for more detailed enrollment projections by school for the 2019-20 FTE Projections.

- 2019-20 Preliminary Projected Elementary Enrollment = 7,067*
- 2019-20 Preliminary Projected Middle School Enrollment = 3,592*
- 2019-20 Preliminary Projected High School Enrollment = 4,504*

2019-20 Preliminary Projected Traditional School Total Enrollment = 15,164*

Additional information regarding the County and City projections of the amount, type, and distribution of population growth will be considered prior to finalizing the enrollment projections for 2019-20 with a breakdown by each individual school.

The difference between current enrollment (as of December 2018) and 2019-20 preliminary projected enrollment is as follows:

- Elementary School Enrollment Change = down 138 from 7,205
- Middle School Enrollment Change = up 101 from 3,491
- High School Enrollment Change = up 147 from 4,357

Total Enrollment Projected Increase/Decrease = up 110 overall from 15,053 in December 2018

*Note: Preliminary elementary enrollment projections do not include factoring in birth rate changes from the previous year for Kindergarten and Pre-Kindergarten grade levels and they do not include any growth projections from residential building occupancy changes at this point in the planning process. These enrollment projections represent a starting point in the enrollment projection process for 2019-20.

Attachments:

2019-20 Controlled Open Enrollment Plan – for adoption

Enrollment Report – December 17, 2018

Preliminary Enrollment Projection Report – January 3, 2019

Contact Information

First Name: Charles
Last Name: Dixon
Position Title: Director, Planning and Growth Management
Work Phone: 352-746-3960
E-mail: dixonc@citrus.k12.fl.us
Enrollment Plan Link:
http://www.citrus.k12.fl.us/departments/planning_and_growth_management/planning_documents

Controlled Open Enrollment Plan Provisions

A. Eligibility Requirements:

All students shall be eligible to apply to attend an out of zone school unless they have been suspended or expelled from a school within the last six (6) months.

B. Application Process:

1. The application for Controlled Open Enrollment can be obtained from the Citrus County Schools Website for printing or at any of the schools in hard copy.
2. The application is completed and signed by the parent or guardian and submitted to the Planning and Growth Management Department at the District Student Services Center or it can be dropped off at any school site and forwarded to the Department of Planning and Growth Management for processing. It may also be submitted directly from the District Web Site.
3. The Planning and Growth Management Technician will receive the application, assign a tracking number, and attach a review sheet for electronic routing to the school of choice for consideration.
4. The reviewing school administrator will review the information provided by the applicant and the Planning and Growth Management Department. The receiving school administrator may utilize staff to help verify place of residence information provided by the parent/guardian if this level of verification is necessary.
5. The receiving school administrator will check one of the boxes on the review form that best describes the reason for approval or denial of the special attendance request as follows:
 6. Approved – Controlled Open Enrollment
 7. Approved – Special Program
 8. Denied – because the request does not comply with the Citrus County School Board Attendance Zone Student Reassignment Policy / Administrative Guidelines
 9. Denied – because the receiving schools projected enrollment exceeds capacity or because the school is in a high growth area and subject to substantial enrollment increases throughout the school year.

10. The application and review form are returned to the Planning and Growth Management Department for a final sign off and distribution to the impacted schools for enrollment purposes, and the parent/guardian is notified.

C. Time period for accepting applications:

Applications will be accepted beginning in Mid-March for the following school year. They will be accepted for at least forty-five (45) days.

D. Method of determining capacity of schools:

Capacity of the schools shall be determined by the Department of Planning and Growth Management at the school level and by the Principal at the grade level. The basis will be the Florida Inventory of School House (FISH) Capacity and class size requirements as determined by the Florida Department of Education and either the projected or actual enrollment, depending on the time of year when the determination is made.

E. Capacity Determination for each District School:

An enrollment report will be posted on the District Web Site that identifies the current projected or actual enrollment at each District School and the utilization rate for each facility.

F. Identification of schools that have not reached capacity:

Schools that have not reached capacity will be identified in green. Schools that have reached capacity will be identified in red and schools where grade level capacity may be exceeded for one or more grades will be identified in yellow.

G. Class Size Standards:

Class size standards shall be as required by the Florida Department of Education. For core curriculum classrooms that are pre-Kindergarten through grade 3, the class size is 18 student stations. For core curriculum classrooms that are grades 4 through 8, the class size is 22 student stations, and for core curriculum classrooms that are grades 9 through 12, the class size is 25 student stations.

H. Lottery procedure for determining student assignment if transfer requests exceed available space:

When the number of applicants exceeds the number of available spaces the names will be placed in a "Random Name Picker" program such as the one found at the following web site <http://www.miniwebtool.com/random-name-picker/> or a similar system where the names are picked using a random process.

I. Provision for a parent to request placement of siblings within the same school:

Siblings residing at the same address will be placed together unless it is determined that placing them in the same educational setting would not be in the child's best interest.

J. Appeals Process:

The appeals process is administered by the Department of Planning and Growth Management. Appeals must be filed after a determination is made by the receiving school principal and must include the reason for the appeal and any supporting documentation.

K. Availability of Transportation:

Students attending an out of zone school may utilize the closest bus stop within the school zone subject to bus capacity. Out of zone transportation is provided for students enrolled in school specific special programs such as the Computer Science Academy at Citrus High School, Health Academy at Crystal River High School and the International Baccalaureate Program at Lecanto High School as approved by the School Board.

L. Method and timeline for notifying a parent of his/her child's placement for the next school year:

Parents/guardians are notified by US Mail within 30 days after a determination is made that the student can be placed in the receiving school of choice.

M. Out of County Students:

Students residing in the District shall not be displaced by a student from another district who is seeking enrollment through the open enrollment provisions.

N. Required Preference Criteria:

Preferential treatment shall be provided for the following students:

1. Dependent children of active duty military personnel whose move resulted from military orders;
2. Children who have moved due to foster care placement in a different school zone;
3. Children who have moved due to a court-ordered change in custody as a result of separation or divorce;
4. Children who have moved due to the serious illness or death of a custodial parent;
5. Students at multiple session schools; and
6. Students residing in the District.

O. Hope Scholarship Provisions:

Pursuant to section 1002.40(6), F.S., a student meeting the Hope Scholarship eligibility requirements may choose to attend another public school in the student's school district or in another school district. Public school options are subject to the receiving school's capacity.

Additional Contact Information:

Information relevant to the School Choice (Controlled Open Enrollment Plan) Process is provided in a central location on the Citrus County School District Department of Planning and Growth Management Web Site:

https://www.citruschools.org/departments/planning_and_growth_management

School specific program information can be found on the individual school websites from the following link:

<https://www.citruschools.org/home>

Transportation information can be found from the Transportation Department Website from the following link:

<https://www.citruschools.org/departments/transportation>

**2018-19 Enrollment Counts
as of 12/17/2018**

School Name	Grade	Fish Capacity as of 01/24/18	2018-19 Projections as of 03/29/18	Enrolled as of 12/17/18	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Central Ridge Elementary	PK		50	40		
Central Ridge Elementary	KG		121	120		
Central Ridge Elementary	P3		0	9		
Central Ridge Elementary	01		121	120		
Central Ridge Elementary	02		119	109		
Central Ridge Elementary	03		125	122		
Central Ridge Elementary	04		131	141		
Central Ridge Elementary	05		119	127		
Central Ridge Elementary Total*		810	786	788	22	97%
Citrus Springs Elementary	PK		40	37		
Citrus Springs Elementary	KG		95	111		
Citrus Springs Elementary	P3		0	8		
Citrus Springs Elementary	01		95	97		
Citrus Springs Elementary	02		110	100		
Citrus Springs Elementary	03		120	122		
Citrus Springs Elementary	04		105	110		
Citrus Springs Elementary	05		122	130		
Citrus Springs Elementary Total*		810	687	715	95	88%
Crystal River Primary	PK		40	28		
Crystal River Primary	P3		0	6		
Crystal River Primary	KG		120	95		
Crystal River Primary	01		117	111		
Crystal River Primary	02		108	100		
Crystal River Primary	03		93	90		
Crystal River Primary	04		97	100		
Crystal River Primary	05		107	113		
Crystal River Primary Total*		661	682	643	18	97%
Floral City Elementary	PK		25	23		
Floral City Elementary	KG		49	63		
Floral City Elementary	P3		0	6		
Floral City Elementary	01		51	49		
Floral City Elementary	02		63	60		
Floral City Elementary	03		69	66		
Floral City Elementary	04		61	67		
Floral City Elementary	05		62	61		
Floral City Elementary Total		497	380	395	102	79%
Forest Ridge Elementary	PK		40	36		
Forest Ridge Elementary	KG		101	101		
Forest Ridge Elementary	P3		0	4		
Forest Ridge Elementary	01		101	111		
Forest Ridge Elementary	02		120	108		
Forest Ridge Elementary	03		101	106		
Forest Ridge Elementary	04		118	121		
Forest Ridge Elementary	05		114	116		
Forest Ridge Elementary Total*		759	695	703	56	93%
Hernando Elementary	PK		45	48		
Hernando Elementary	KG		117	116		
Hernando Elementary	P3		0	2		
Hernando Elementary	01		116	120		
Hernando Elementary	02		109	113		
Hernando Elementary	03		131	122		
Hernando Elementary	04		111	112		
Hernando Elementary	05		124	131		
Hernando Elementary Total*		754	753	764	-10	101%
Homosassa Elementary	PK		25	29		
Homosassa Elementary	KG		74	59		
Homosassa Elementary	01		71	76		
Homosassa Elementary	02		60	66		
Homosassa Elementary	03		60	58		
Homosassa Elementary	04		59	52		
Homosassa Elementary	05		59	54		
Homosassa Elementary Total*		412	408	394	18	96%
Inverness Primary	PK		40	36		
Inverness Primary	KG		107	108		
Inverness Primary	P3		0	12		
Inverness Primary	01		107	109		
Inverness Primary	02		100	87		
Inverness Primary	03		95	101		
Inverness Primary	04		119	109		
Inverness Primary	05		100	97		
Inverness Primary Total*		766	668	659	107	86%

**2018-19 Enrollment Counts
as of 12/17/2018**

School Name	Grade	Fish Capacity as of 01/24/18	2018-19 Projections as of 03/29/18	Enrolled as of 12/17/18	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Lecanto Primary	PK		35	28		
Lecanto Primary	KG		95	114		
Lecanto Primary	P3		0	6		
Lecanto Primary	01		101	126		
Lecanto Primary	02		143	135		
Lecanto Primary	03		108	118		
Lecanto Primary	04		140	139		
Lecanto Primary	05		124	144		
Lecanto Primary Total*		858	746	810	48	94%
Pleasant Grove Elementary	PK		45	58		
Pleasant Grove Elementary	KG		103	109		
Pleasant Grove Elementary	P3		0	2		
Pleasant Grove Elementary	01		100	105		
Pleasant Grove Elementary	02		90	84		
Pleasant Grove Elementary	03		113	110		
Pleasant Grove Elementary	04		101	105		
Pleasant Grove Elementary	05		93	97		
Pleasant Grove Elementary Total*		757	645	670	87	89%
Rock Crusher Elementary	PK		40	52		
Rock Crusher Elementary	KG		104	100		
Rock Crusher Elementary	P1		0	0		
Rock Crusher Elementary	P3		0	2		
Rock Crusher Elementary	01		96	108		
Rock Crusher Elementary	02		105	97		
Rock Crusher Elementary	03		92	101		
Rock Crusher Elementary	04		88	88		
Rock Crusher Elementary	05		109	116		
Rock Crusher Elementary Total*		699	634	664	35	95%
Elementary School Total		7,783	7,084	7,205	578	93%
Citrus Springs Middle	06		242	286		
Citrus Springs Middle	07		262	270		
Citrus Springs Middle	08		240	243		
Citrus Springs Middle Total*		867	744	799	68	92%
Crystal River Middle	06		320	283		
Crystal River Middle	7		291	302		
Crystal River Middle	08		272	257		
Crystal River Middle Total		1,215	883	842	373	69%
Inverness Middle	06		392	391		
Inverness Middle	07		341	338		
Inverness Middle	08		337	336		
Inverness Middle Total		1,352	1,070	1,065	287	79%
Lecanto Middle	06		228	265		
Lecanto Middle	07		258	273		
Lecanto Middle	08		242	247		
Lecanto Middle Total		860	728	785	75	91%
Middle School Total		4,294	3,425	3,491	803	81%
Citrus High	09		404	437		
Citrus High	10		361	364		
Citrus High	11		363	322		
Citrus High	12		349	320		
Citrus High Total		1,750	1,477	1,443	307	82%
Crystal River High	P0		10	6		
Crystal River High	P1		0	4		
Crystal River High	P2		0	1		
Crystal River High	P3		0	0		
Crystal River High	KG		0	0		
Crystal River High	09		336	328		
Crystal River High	10		351	341		
Crystal River High	11		345	312		
Crystal River High	12		325	294		
Crystal River High Total (with PK)		1,477	1,367	1,286	191	87%
Lecanto High	09		416	500		
Lecanto High	10		454	411		
Lecanto High	11		413	372		
Lecanto High	12		357	345		
Lecanto High Total*		1,733	1,640	1,628	105	94%
High School Total (with PK)		4,960	4,484	4,357	603	88%

**2018-19 Enrollment Counts
as of 12/17/2018**

School Name	Grade	Fish Capacity as of 01/24/18	2018-19 Projections as of 03/29/18	Enrolled as of 12/17/18	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Academy of Environmental Science	09			71		
Academy of Environmental Science	10			51		
Academy of Environmental Science	11			0		
Academy of Environmental Science	12			0		
Academy of Environmental Science Total**		125		122	3	98%
CREST	PK			0		
CREST	KG			0		
CREST	01			2		
CREST	02			4		
CREST	03			10		
CREST	04			6		
CREST	05			7		
CREST	06			9		
CREST	07			9		
CREST	08			10		
CREST	09			3		
CREST	10			6		
CREST	11			17		
CREST	12			35		
CREST	GD			0		
CREST Total		304		118	186	39%
PACE	06			0		
PACE	07			0		
PACE	08			0		
PACE Total**		125		0	125	0%
Renaissance/SRMI	06			8		
Renaissance/SRMI	07			12		
Renaissance/SRMI	08			31		
Renaissance/SRMI	09			18		
Renaissance/SRMI	10			16		
Renaissance/SRMI	11			4		
Renaissance/SRMI	12			10		
Renaissance/SRMI Total		266		99	167	37%
Withlacoochee Technical College	PK			0		
Withlacoochee Technical College	KG			0		
Withlacoochee Technical College	08			0		
Withlacoochee Technical College	09			0		
Withlacoochee Technical College	10			0		
Withlacoochee Technical College	11			16		
Withlacoochee Technical College	12			22		
Withlacoochee Technical College	30			33		
Withlacoochee Technical College	31			217		
Withlacoochee Technical College Total		795		288	507	36%
Alternative School Total		1,615		627	988	39%
District Total (PK-12) without Alternative Schools		17,037	14,993	15,053	1,984	88%
District Total with Alternative Schools		18,652		15,680	2,972	84%

Prepared by Department of Planning and Growth Management. Contact 352-746-3960 for questions or clarification.
FISH numbers fluctuate based on DOE inspection and classification criteria in addition to facility changes.

Schools identified in red are considered to be at capacity because they are at 90% or above.
Schools identified in yellow are considered to be at capacity for one or more grade levels.
Schools in green are not at capacity for any grade level.

* indicates school is located in high growth area

Students "Co-Enrolled" between the High Schools and WTC are counted within the "Enrollment" totals for each High School. They ARE counted in the "Enrollment" total for WTC as seats taken towards capacity.

** Please note that the AES and MycroSchool are CCSB Public sponsored Charter Schools.

2018-19 Enrollment Counts based on Projections
as of January 3, 2019

School Name	Grade	Fish Capacity as of 01/24/18	2019-2020 Projections as of 1/03/2019	Enrolled as of	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Central Ridge Elementary	PK		50	0		
Central Ridge Elementary	KG		121	0		
Central Ridge Elementary	P3		0	0		
Central Ridge Elementary	01		120	0		
Central Ridge Elementary	02		120	0		
Central Ridge Elementary	03		109	0		
Central Ridge Elementary	04		122	0		
Central Ridge Elementary	05		141	0		
Central Ridge Elementary Total		810	783	0	810	0%
Citrus Springs Elementary	PK		40	0		
Citrus Springs Elementary	KG		95	0		
Citrus Springs Elementary	P3		0	0		
Citrus Springs Elementary	01		111	0		
Citrus Springs Elementary	02		97	0		
Citrus Springs Elementary	03		100	0		
Citrus Springs Elementary	04		122	0		
Citrus Springs Elementary	05		110	0		
Citrus Springs Elementary Total		810	675	0	810	0%
Crystal River Primary	PK		40	0		
Crystal River Primary	P3		0	0		
Crystal River Primary	KG		95	0		
Crystal River Primary	01		95	0		
Crystal River Primary	02		111	0		
Crystal River Primary	03		100	0		
Crystal River Primary	04		90	0		
Crystal River Primary	05		100	0		
Crystal River Primary Total		661	631	0	661	0%
Floral City Elementary	PK		25	0		
Floral City Elementary	KG		62	0		
Floral City Elementary	P3		0	0		
Floral City Elementary	01		63	0		
Floral City Elementary	02		49	0		
Floral City Elementary	03		60	0		
Floral City Elementary	04		66	0		
Floral City Elementary	05		67	0		
Floral City Elementary Total		497	392	0	497	0%
Forest Ridge Elementary	PK		40	0		
Forest Ridge Elementary	KG		101	0		
Forest Ridge Elementary	P3		0	0		
Forest Ridge Elementary	01		101	0		
Forest Ridge Elementary	02		111	0		
Forest Ridge Elementary	03		108	0		
Forest Ridge Elementary	04		106	0		
Forest Ridge Elementary	05		121	0		
Forest Ridge Elementary Total		759	688	0	759	0%
Hernando Elementary	PK		45	0		
Hernando Elementary	KG		117	0		
Hernando Elementary	P3		0	0		
Hernando Elementary	01		117	0		
Hernando Elementary	02		120	0		
Hernando Elementary	03		114	0		
Hernando Elementary	04		122	0		
Hernando Elementary	05		112	0		
Hernando Elementary Total		754	747	0	754	0%
Homosassa Elementary	PK		25	0		
Homosassa Elementary	KG		59	0		
Homosassa Elementary	01		59	0		
Homosassa Elementary	02		76	0		
Homosassa Elementary	03		66	0		
Homosassa Elementary	04		58	0		
Homosassa Elementary	05		52	0		
Homosassa Elementary Total		412	395	0	412	0%
Inverness Primary	PK		40	0		
Inverness Primary	KG		108	0		
Inverness Primary	P3		0	0		
Inverness Primary	01		108	0		
Inverness Primary	02		109	0		
Inverness Primary	03		87	0		
Inverness Primary	04		101	0		
Inverness Primary	05		109	0		
Inverness Primary Total		766	662	0	766	0%

2018-19 Enrollment Counts based on Projections
as of

School Name	Grade	Fish Capacity as of 01/24/18	2019-2020 Projections as of 1/03/2019	Enrolled as of	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Lecanto Primary	PK		35	0		
Lecanto Primary	KG		114	0		
Lecanto Primary	P3		0	0		
Lecanto Primary	01		114	0		
Lecanto Primary	02		126	0		
Lecanto Primary	03		135	0		
Lecanto Primary	04		118	0		
Lecanto Primary	05		139	0		
Lecanto Primary Total		858	781	0	858	0%
Pleasant Grove Elementary	PK		45	0		
Pleasant Grove Elementary	KG		110	0		
Pleasant Grove Elementary	P3		0	0		
Pleasant Grove Elementary	01		110	0		
Pleasant Grove Elementary	02		105	0		
Pleasant Grove Elementary	03		84	0		
Pleasant Grove Elementary	04		110	0		
Pleasant Grove Elementary	05		106	0		
Pleasant Grove Elementary Total		757	670	0	757	0%
Rock Crusher Elementary	PK		40	0		
Rock Crusher Elementary	KG		100	0		
Rock Crusher Elementary	P1		0	0		
Rock Crusher Elementary	P3		0	0		
Rock Crusher Elementary	01		100	0		
Rock Crusher Elementary	02		107	0		
Rock Crusher Elementary	03		97	0		
Rock Crusher Elementary	04		101	0		
Rock Crusher Elementary	05		88	0		
Rock Crusher Elementary Total		699	633	0	699	0%
Elementary School Total		7,783	7,057	0	7,783	0%
Citrus Springs Middle	06		222	0		
Citrus Springs Middle	07		286	0		
Citrus Springs Middle	08		270	0		
Citrus Springs Middle Total		867	778	0	867	0%
Crystal River Middle	06		372	0		
Crystal River Middle	07		283	0		
Crystal River Middle	08		302	0		
Crystal River Middle Total		1,215	957	0	1,215	0%
Inverness Middle	06		350	0		
Inverness Middle	07		391	0		
Inverness Middle	08		338	0		
Inverness Middle Total		1,352	1,079	0	1,352	0%
Lecanto Middle	06		240	0		
Lecanto Middle	07		265	0		
Lecanto Middle	08		273	0		
Lecanto Middle Total		860	778	0	860	0%
Middle School Total		4,294	3,592	0	4,294	0%
Citrus High	09		396	0		
Citrus High	10		437	0		
Citrus High	11		364	0		
Citrus High	12		322	0		
Citrus High Total		1,741	1,519	0	1,741	0%
Crystal River High	P0		6	0		
Crystal River High	P1		4	0		
Crystal River High	P2		1	0		
Crystal River High	P3		0	0		
Crystal River High	KG		0	0		
Crystal River High	09		320	0		
Crystal River High	10		328	0		
Crystal River High	11		341	0		
Crystal River High	12		312	0		
Crystal River High Total (with PK)		1,477	1,312	0	1,477	0%
Lecanto High	09		401	0		
Lecanto High	10		500	0		
Lecanto High	11		411	0		
Lecanto High	12		372	0		
Lecanto High Total		1,733	1,684	0	1,733	0%
High School Total (with PK)		4,951	4,515	0	4,951	0%

**2018-19 Enrollment Counts based on Projections
as of**

School Name	Grade	Fish Capacity as of 01/24/18	2019-2020 Projections as of 1/03/2019	Enrolled as of	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Academy of Environmental Science	09					
Academy of Environmental Science	10					
Academy of Environmental Science	11					
Academy of Environmental Science	12					
Academy of Environmental Science Total**		108		0	108	0%
CREST	PK					
CREST	KG					
CREST	01		2			
CREST	02		2			
CREST	03		4			
CREST	04		10			
CREST	05		6			
CREST	06		7			
CREST	07		9			
CREST	08		9			
CREST	09		10			
CREST	10		3			
CREST	11		7			
CREST	12		17			
CREST	GD					
CREST Total		304		0	304	0%
PACE	06					
PACE	07					
PACE	08					
MycroSchool Total**		125		0	125	0%
Renaissance/SRMI	06					
Renaissance/SRMI	07					
Renaissance/SRMI	08					
Renaissance/SRMI	09					
Renaissance/SRMI	10					
Renaissance/SRMI	11					
Renaissance/SRMI	12					
Renaissance/SRMI Total		266		0	266	0%
Withlacoochee Technical College	PK					
Withlacoochee Technical College	KG					
Withlacoochee Technical College	08					
Withlacoochee Technical College	09					
Withlacoochee Technical College	10					
Withlacoochee Technical College	11					
Withlacoochee Technical College	12					
Withlacoochee Technical College	30					
Withlacoochee Technical College	G					
Withlacoochee Technical College Total		795		0	795	0%
Alternative School Total		1,598		0	1,598	0%
District Total (PK-12) without Alternative Schools		17,028	15,164	0	17,028	0%
District Total with Alternative Schools		18,626		0	18,626	0%
Prepared by Department of Planning and Growth Management. Contact 352-746-3960 for questions or clarification.						
FISH numbers fluctuate based on DOE inspection and classification criteria in addition to facility changes.						
Schools identified in red are considered to be at capacity because they are at 90% or above.						
Schools identified in yellow are considered to be at capacity for one or more grade levels.						
Schools in green are not at capacity for any grade level.						
*Students "Co-Enrolled" between the High Schools and WTC are counted within the "Enrollment" totals for each High School. They ARE counted in the "Enrollment" total for WTC as seats taken towards capacity.						
**Please note that the AES and MycroSchool are CCSB Public sponsored Charter Schools.						

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.

Requested by Chuck Dixon Department of Planning & Growth

Additional contact(s)/originator  Management

Document Title Policy 3.61 Religious Expression In Public Schools

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 9, 2019 School Board Meeting to approve the new Policy 3.61 Religious Expression In Public Schools.

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Request to set a Public Hearing to approve the new Policy 3.61 Religious Expression In Public Schools.

This matter was discussed by the Policy and Forms Committee on September 20, 2018 and presented at the January 22, 2019 School Board Workshop.

Policy was initiated by Florida Department of Education. This policy is required.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems.
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of work force;
- Data systems (technology).
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

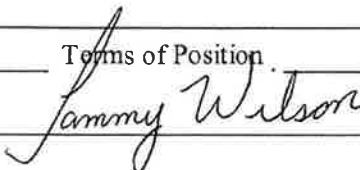
Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: 

(Form Board Approved 7/10/C7)

CHAPTER 3.00 - SCHOOL ADMINISTRATION

RELIGIOUS EXPRESSION IN PUBLIC SCHOOLS

3.61

It is the policy of the Citrus County School District that the District will not discriminate against a student, parent, or school personnel on the basis of a religious viewpoint or religious expression.

I. Student Expression of Religious Viewpoints

- A. The Citrus County School District will treat a student's voluntary expression of a religious viewpoint on an otherwise permissible subject in the same manner that a school district treats a student's voluntary expression of a secular viewpoint.
- B. A student may express his or her religious beliefs in coursework, artwork, and other written and oral assignments free from discrimination. A student's homework and classroom assignments shall be evaluated, regardless of their religious content, based on expected academic standards relating to the course curriculum and requirements.
- C. A student may not be penalized or rewarded based on the religious content of his or her work if the coursework, artwork, or other written or oral assignments that require a student's viewpoint to be expressed.

II. Religious Clothing, Jewelry, and Accessories

A student may wear clothing, accessories, and jewelry that display a religious message or symbol in the same manner and to the same extent that secular types of clothing, accessories, and jewelry that display messages or symbols are permitted to be worn.

III. Students Engaging in Religious Activities and Expression at School

- A. A student may pray or engage in religious activities or religious expression before, during, and after the school day in the same manner and to the same extent that a student may engage in secular activities or expression.
- B. A student may organize prayer groups, religion clubs, and other religious gatherings before, during, and after the school day in the same manner and to the same extent that a student is permitted to organize secular activities and groups.

CHAPTER 3.00 - SCHOOL ADMINISTRATION

IV. Employees Engaging in Religious Activities and Expression at School

- A. The Citrus County School District may not prevent school personnel from participating in religious activities on school grounds that are initiated by students at reasonable times before or after the school day if such activities are voluntary and do not conflict with the responsibilities or assignments of such personnel.
- B. The Citrus County School District must comply with the federal requirements in Title VII of the Civil Rights Act of 1964, which prohibits an employer from discriminating against an employee on the basis of religion.

V. Equal Access to School Facilities

- A. The Citrus County School District shall give religious groups access to the same school facilities for assembling as given to secular groups without discrimination based on the religious content of the group's expression.
- B. A group that meets for prayer or other religious speech may advertise or announce its meetings in the same manner and to the same extent that a secular group may advertise or announce its meetings.

VI. Limited Public Forum Required for Student Speakers

- A. The Citrus County School District is required to establish a limited public forum for student speakers at any school event where a student is to speak publicly. Where student speakers are permitted, the District:
 - 1. Must provide the forum in a manner that does not discriminate against a student's voluntary expression of a religious viewpoint on an otherwise permissible subject;
 - 2. Must provide a method based on neutral criteria for the selection of student speakers at school events, activities, and graduation ceremonies;
 - 3. Must ensure that a student speaker does not engage in obscene, vulgar, offensively lewd, or indecent speech; and
 - 4. Must state in oral or written form that the student's speech does not reflect the endorsement, sponsorship, position, or expression of the Citrus County School District. The Citrus County School District must deliver this required disclaimer at all graduation events and at any other event where a student speaks publicly.

CHAPTER 3.00 - SCHOOL ADMINISTRATION


5. Student expression of a religious viewpoint on an otherwise permissible subject may not be excluded from the limited public forum.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 1002.206, F.S.

HISTORY: ADOPTED:
REVISION DATE(S):
FORMERLY: NEW

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting,
Planning & Growth
Requested by Chuck Dixon  Department of Management
Additional contact(s)/originator _____
Document Title Policy 4.65 Virtual Instruction

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 9, 2019 School Board Meeting to approve the revision of Policy 4.65 Virtual Instruction.

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Request to set a Public Hearing to approve the revision of Policy 4.65 Virtual Instruction.

This matter was discussed by the Policy and Forms Committee on November 15, 2018 and presented at the January 22, 2019 School Board Workshop.

The revisions to the policy added Section IV A. & B. It was revised to add certifications and assessments that meet eligibility requirements.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)

CHAPTER 4.00 - CURRICULUM AND INSTRUCTION

VIRTUAL INSTRUCTION

4.65

- I. At least one (1) course required for graduation must be earned through online learning. A student shall not be required to take an online course outside the regular school day or in addition to the courses in which a student is registered in a given semester.

- II. The District shall provide various options for eligible students to participate in part-time or full time virtual instruction. Options may include:
 - A. Courses in the traditional school setting taught by certified personnel who provide instruction through virtual instruction;
 - B. Blended learning courses taught by certified personnel that consist of traditional classroom and online instructional techniques;
 - C. Online courses offered by the District;
 - D. Online courses offered by another Florida school district;
 - E. Enrollment in Florida Virtual School; and
 - F. Enrollment with a virtual instruction provider approved by the Florida Department of Education.

- III. Students may also use the following options to meet online course requirements:
 - A. Completion of a course in which a student earns an industry certification in information technology that is identified on the CAPE Industry Certification Funding list;
 - B. Passing the information technology certification exam without enrolling in or completing the course(s); or

CHAPTER 4.00 - CURRICULUM AND INSTRUCTION

- IV. To participate in virtual instruction, a student must meet the eligibility requirements set forth in state law.
- A. Industry certification examinations, national assessments, and statewide assessments offered by the school district shall be available to all Florida Virtual School students.
- B. All industry certification examinations, national assessments, and statewide assessments must be taken at the school to which the student would be assigned according to district school board attendance areas, unless an alternative testing site is mutually agreed to by Florida Virtual School and the District.
- V. At the beginning of each school year, the District shall notify parents and students regarding the right and choice to participate in virtual instruction. Notification shall include eligibility requirements, the options available to the student, and the courses offered by Florida Virtual School.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 1000.04, 1001.20, 1001.42, 1002.20, 1002.321,
1002.37, 1002.45, 1002.455, 1003.02, 1003.4282
1003.498, 1006.29, 1007.27, 1011.62, F.S.

STATE BOARD OF EDUCATION RULE(S): 6A-6.0981, 6A-6.0982

HISTORY:

ADOPTED: 04/11/2017
REVISION DATE(S): _____
FORMERLY: NEW

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.

Requested by Chuck Dixon  Department of Planning & Growth

Additional contact(s)/originator _____

Document Title Policy 5.09 Requirements for Original Entry

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 9, 2019 School Board Meeting to approve the revision to Policy 5.09 Requirements for Original Entry.

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Request to set a Public Hearing to approve the revision to Policy 5.09 Requirements for Original Entry.

This matter was discussed by the Policy and Forms Committee on September 20, 2018 and presented at the January 22, 2019 School Board Workshop.

The revisions to this policy were in Section V. to include mental health. The revision is required.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of work force;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____

Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)

CHAPTER 5.00 – STUDENTS

REQUIREMENTS FOR ORIGINAL ENTRY

5.09

- I. Any student who initially enrolls in the District shall be required to present certification of immunization as required by Florida Statutes.
 - A. Students who are under twenty-one (21) years of age and are attending adult education classes shall present certification of immunization for communicable diseases.
 - B. Immunization shall be required as determined by the Department of Children and Family Services.
 - C. A transfer student may be granted thirty (30) school days to provide documentation of school entry health examination and certificate of immunization record.
 - D. Exceptions may be granted as provided in Florida Statutes.
- II. Students in Grades PK-12 who enter Florida public schools for the first time shall present evidence of a health examination within the twelve (12) month period prior to their initial entrance.
 - A. Any student who was previously enrolled in an out-of-state public school and/or meets qualifications of homelessness under the McKinney Act who seeks admission to a District school may be granted thirty (30) school days to secure documentation of a school health examination and certificate of immunization.
 - B. The Superintendent may grant exceptions to this rule pursuant to Florida Statute.
 - C. The health examination shall be completed by a health professional who is licensed in Florida or in the state where the examination was performed.
- III. Any student who was previously enrolled in an out-of-state public school and who seeks admission to a District school shall be admitted on the basis of admission requirements established in the state in which the student resided prior to moving to the county, except as provided in this rule.
- IV. The school principal shall determine grade placement of students from a private or nonpublic school or from home education based on, but not limited to, tests, age, and previous school records.
- V. Any student who initially enrolls in the District shall be required to report any previous school expulsions, and any pending felony charges, and any prior referrals to mental

CHAPTER 5.00 – STUDENTS

health services. The student admitted, may be placed in an appropriate educational program and referred to mental health services identified by the School District, when appropriate. The District may waive or honor the final order of expulsion or dismissal of a student if the act, which resulted in dismissal, would have been the basis for expulsion according to *Citrus County School District's Code of Student Conduct*.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 1001.43, 1003.01, 1003.21, 1006.07, 1003.22, F.S.

STATE BOARD OF EDUCATION RULE(S): 6A-6.024

HISTORY: **ADOPTED:** 03/09/2004

REVISION DATE(S): 02/08/2005, xx/xx/xxxx

FORMERLY: 7.3(2), 7.81(1)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Chuck Dixon Department of Planning & Growth Management
Additional contact(s)/originator _____
Document Title Policy 6.27 Report of Misconduct

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 9, 2019 School Board Meeting to approve the revision to Policy 6.27 Report of Misconduct.

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Request to set a Public Hearing to approve the revision to Policy 6.27 Report of Misconduct.

This matter was discussed by the Policy and Forms Committee on September 20, 2018 and presented at the January 22, 2019 School Board Workshop.

The revisions to this policy were due to changes in the statutes. The revision is required.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations. closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems,
- Emphasis on at-risk and special groups of learners (including gifted).
- Staff development, recruitment, and retention of work force;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)

CHAPTER 6.00 – HUMAN RESOURCES

REPORT OF MISCONDUCT

6.27*

The School District of Citrus County shall adhere to all requirements related to employee misconduct that affects the health, safety or welfare of a student.

I. Mandatory Reporting of Misconduct

- A. It is the duty of all employees to report to the Superintendent or designee alleged misconduct by any School Board employee that affects the health, safety or welfare of a student. Failure of an employee to report such misconduct shall result in disciplinary action.
- B. Instructional personnel and school administrators shall report alleged misconduct of other instructional personnel or school administrators who engage in or solicit sexual, romantic, or lewd conduct with a student.

II. Investigation

The Superintendent shall immediately investigate any allegation of misconduct by an employee that affects the health, safety or welfare of a student.

- A. An employee who is alleged to have committed such misconduct shall be reassigned to a position not requiring direct contact with students pending the outcome of the investigation.
- B. Information related to the alleged misconduct shall be considered confidential until the investigation is concluded and shall not be open to inspection until ten (10) days after the employee has been notified pursuant to Florida Statute 1012.31 (2)(c).
- C. The Superintendent shall report alleged misconduct to the Department of Education as required by Florida Statutes. The Superintendent shall report alleged misconduct of instructional personnel or school administrator who engage in conduct that would be considered disqualifying pursuant to Section 1012.315, Florida Statutes. Failure to report such conduct to law enforcement forfeits the Superintendent's salary for up to one year.
- D. The School District shall notify the parents of a student affected by an educator's violation of the district's Standards of Ethical Conduct. This

CHAPTER 6.00 – HUMAN RESOURCES

notice must be provided to the parent within thirty (30) days of knowledge of the incident and inform the parent of:

1. The nature of the misconduct.
2. If the District reported the misconduct to the department in accordance with Section 1012.796, Florida Statutes.
3. The sanctions imposed against the employee, if any, and
4. The support the School District will make available to the student in response to the employee's misconduct.

III. Legally Sufficient Complaint

The Superintendent shall file any legally sufficient complaint with the Department of Education within thirty (30) days after the date the District became aware of the subject matter of the complaint. A complaint is considered to be legally sufficient if it contains ultimate facts that show that an instructional or administrative employee has committed a violation as provided in 1012.795, F.S., and defined by State Board of Education rule.

IV. Resignation or Retirement in Lieu of Termination

If an instructional or administrative employee resigns or retires in lieu of termination for misconduct that affects the health, safety or welfare of a student, the Superintendent shall report the misconduct to the Department of Education as required.

V. Employment Reference

A representative of the School District shall not provide an employment reference or discuss the performance of an employee with a prospective employer in an educational setting without disclosing the person's misconduct that affected the health, safety or welfare of a student. A District official shall not enter into any confidentiality agreement regarding terminated or dismissed personnel or personnel who resigned or retired in lieu of termination.

CHAPTER 6.00 – HUMAN RESOURCES

VI. Notification

The policies and procedures for reporting alleged misconduct by employees that affects the health, safety or welfare of a student shall be posted in a prominent place at each school and on each school's website. The notice shall include the name of the person to whom the report is made and the consequences for misconduct.

VII. Protection from Liability

A. As per Florida Statute, any individual who reports in good faith any act of child abuse, abandonment or neglect to the Department of Children and Family Services or any law enforcement agency shall be immune from any civil or criminal liability that might result from such action.

B. As per Florida Statute, an employer who discloses information about a current or former employee to a prospective employer, at the employee's request or at the prospective employer's request, shall be immune from civil liability for such disclosure as provided by Florida Statute.

VIII. False or Incorrect Report

A School Board official shall not sign and/or transmit any report regarding employee misconduct to a state official that he/she knows to be false or incorrect. An individual who knowingly makes a false or incorrect report shall be subject to disciplinary action as prescribed by Florida Statute.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 39.203, 112.313, 119.071, 768.095, 1001.42, 1006.061,
1012.01, 1012.22, 1012.27, 1012.31, 1012.795,
1012.796, F.S.

STATE BOARD OF EDUCATION RULE(S): 6B-1.001, 6B-1.006

HISTORY: ADOPTED: 04/14/2009

REVISION DATE(S): 10/14/2014, xx/xx/xxxx

FORMERLY: NEW
CITRUS 6.27*

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Chuck Dixon Department of Planning & Growth Management
Additional contact(s)/originator 
Document Title Policy 7.26 Hospitality Funds

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 9, 2019 School Board Meeting to approve the new Policy 7.26 Hospitality Funds.

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Request to set a Public Hearing to approve the new Policy 7.26 Hospitality Funds.

This matter was discussed by the Policy and Forms Committee on November 15, 2018 and presented at the January 22, 2019 School Board Workshop.

The policy was created to implement procedures for hospitality expenditures.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted).
- Staff development, recruitment, and retention of work force,
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: 

(Form Board Approved 7/10/07)

CHAPTER 7.00 - BUSINESS SERVICES

HOSPITALITY FUNDS

7.26

The Superintendent may authorize expenditures for purposes of promotion, public relations activities and hospitality, as set forth herein. Such expenditures are restricted as to the source of funds, amount of annual expenditures and conditions for expenditures, as set forth herein and as limited by law or regulations.

- I. Expenditures may include promotion and public relation activities and hospitality of business guests provided they will directly benefit or are in the best interest of the District. Expenditures may also include, but are not limited to, activities involving graduation, visiting committees, orientation and work conferences, recruitment of employees, official meetings and receptions, guest speakers, accreditation studies, and other developmental activities, awards or other types of recognition for meritorious performance.
- II. Expenditures shall be made from auxiliary enterprises and undesignated donations to the District for promotion and public relations except that federal funds may be used to purchase food when federal program guidelines permit such use.
- III. Expenditures for hospitality of business guests shall be limited to the maximum permitted by state law and rule.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 1001.43, 1010.08, F.S.

STATE BOARD OF EDUCATION RULE(S): 6A-1.0143

HISTORY: _____ **ADOPTED:** _____

_____ **REVISION DATE(S):** _____

_____ **FORMERLY: NEW**

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Steven Baumer, Department of Risk Management
Additional contact(s)/originator Cheri Cernich, Jonny Bishop
Document Title Health Insurance Update

Board Action Required:

Presentation/Recognition _____ Information X
Consideration/Approval _____

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached _____ available in district office _____ other **to be distributed**

Executive Summary / Highlights:

Health Insurance Year End Update. Review of the fourth quarter claims, other expenses, revenue and year end data. Share information regarding Wellness Center utilization and no-show data.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: none

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Walker

(Form Board Approved 7/10/07-original)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Jonny Bishop, Executive Director Department of School Support Services
Additional contact(s)/originator Marilyn Farmer, Coordinator of Transportation
Document Title 2018-2019 Transportation Agreement between Marion and Citrus Counties

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve and sign the 2018-2019 transportation agreement between Marion County School Board and Citrus County School Board.

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

The Transportation agreement allows Marion County School Board to provide transportation for Citrus County Dunnellon area students who attend school at Dunnellon High School in Marion County. It also allows Marion County to receive the FTE funding for those students. As outlined in the agreement Citrus County students living in an area of approximately 9 miles round trip are to be transported by Marion County Schools to Dunnellon High school resulting in less travel time for those students. There are approximately 10-15 students impacted, accounting for an estimated \$375 per student allocation.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.

Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: None

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)

**TRANSPORTATION AGREEMENT BETWEEN
THE SCHOOL BOARD OF MARION COUNTY, FLORIDA AND THE
SCHOOL BOARD OF CITRUS COUNTY, FLORIDA**

WHEREAS, Rule 6A-3.001(1), Florida Administrative Code, stipulates that, "... Students shall not be transported at public expense across district lines unless an annual agreement exists between the respective school boards."; and

WHEREAS, The School Board of Marion County, Florida ("*Marion*") and The School Board of Citrus County, Florida ("*Citrus*"), mutually agree that for the 2018-19 school year, pupils, Grades 9 through 12, living in the territory of Citrus County School District, described as follows:

The territory off of West 488 to North Elkcam Boulevard, consisting of approximately two point fourteen (2.14) miles round trip.

can be more conveniently educated by attending Dunnellon High School in Marion County and being transported on a public school bus belonging to *Marion* should the pupils wish to avail themselves of this opportunity;

NOW, THEREFORE, BE IT RESOLVED, that *Citrus* agrees that in consideration for services provided by *Marion*, the Department of Education shall transfer to *Marion* all funding due to *Citrus* for the provision of transportation and educational services to those pupils; and

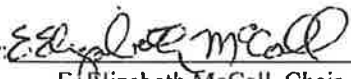
BE IT FURTHER RESOLVED, that the rules and regulations of the School Board providing the transportation and educational services shall be observed; and

BE IT FURTHER RESOLVED, that the School Board providing the facilities and transportation will have exclusive responsibility for providing and operating its transportation equipment; and


BE IT FURTHER RESOLVED, that a copy of this agreement be recorded in the Minutes of both Parties to stand as an official record and that a copy of this Agreement be forwarded to the State Department of Education.

DONE in regular session of The School Board of Marion County, Florida this 23rd day of October, 2018.

The School Board of Marion County, Florida

By: 
E. Elizabeth McCall, Chair

ATTEST:


Heidi Maier, Ed.D., Superintendent
The School Board of Marion County, Florida

DONE in regular session of The School Board of Citrus County, Florida this ____ day of ~~October, 2018.~~ ^{February, 2019}

The School Board of Citrus County, Florida

By: _____
~~Douglas A. Dodd, Chair~~
Thomas Kennedy, Chair

ATTEST:

By: _____
Sandra Himmel, Superintendent
The School Board of Citrus County, Florida

**TRANSPORTATION AGREEMENT BETWEEN
THE SCHOOL BOARD OF MARION COUNTY, FLORIDA AND THE
SCHOOL BOARD OF CITRUS COUNTY, FLORIDA**

WHEREAS, Rule 6A-3.001(1), Florida Administrative Code, stipulates that, "... Students shall not be transported at public expense across district lines unless an annual agreement exists between the respective school boards."; and

WHEREAS, The School Board of Marion County, Florida ("*Marion*") and The School Board of Citrus County, Florida ("*Citrus*"), mutually agree that for the 2018-19 school year, pupils, Grades 9 through 12, living in the territory of Citrus County School District, described as follows:

The territory off of West 488 to North Elkcam Boulevard, consisting of approximately two point fourteen (2.14) miles round trip.

can be more conveniently educated by attending Dunnellon High School in Marion County and being transported on a public school bus belonging to *Marion* should the pupils wish to avail themselves of this opportunity;

NOW, THEREFORE, BE IT RESOLVED, that *Citrus* agrees that in consideration for services provided by *Marion*, the Department of Education shall transfer to *Marion* all funding due to *Citrus* for the provision of transportation and educational services to those pupils; and

BE IT FURTHER RESOLVED, that the rules and regulations of the School Board providing the transportation and educational services shall be observed; and

BE IT FURTHER RESOLVED, that the School Board providing the facilities and transportation will have exclusive responsibility for providing and operating its transportation equipment; and

BE IT FURTHER RESOLVED, that a copy of this agreement be recorded in the Minutes of both Parties to stand as an official record and that a copy of this Agreement be forwarded to the State Department of Education.

DONE in regular session of The School Board of Marion County, Florida this 23rd day of October, 2018.

The School Board of Marion County, Florida

By: E. Elizabeth McCall
E. Elizabeth McCall, Chair

ATTEST:

Heidi Maier
Heidi Maier, Ed.D., Superintendent
The School Board of Marion County, Florida

DONE in regular session of The School Board of Citrus County, Florida this _____ day of ~~October~~ ^{February}, 2019.

The School Board of Citrus County, Florida

By: _____
—Douglas A. Dodd, Chair—
Thomas Kennedy, Chair

ATTEST:

By: _____
Sandra Himmel, Superintendent
The School Board of Citrus County, Florida

MM

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Kathy Androski, Coordinator Department of Educational Technology
Additional contact(s)/originator _____
Document Title iPad Buyback Presentation

Board Action Required:

Presentation/Recognition _____ Information XX
Consideration/Approval _____

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:
Presentation regarding the iPad buyback options.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: *Sammy*

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.
Requested by Kathy Androski, Department of Educational Technology
Additional contact(s)/originator Steven Chamblin
Document Title Approve Spectrum TV Service Agreement

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve Spectrum TV Service Agreements

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights: This Spectrum TV Service Agreement is required to provide digital cable TV available at all schools and district facilities.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.

X Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of work force;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: \$4,610

Amount Budgeted -0- Additional Amount Requested \$4610

Funding Source: General Fund

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07-original)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Kathy Androski, Department of Educational Technology
Additional contact(s)/originator Steven Chamblin
Document Title Approve Spectrum TV Service Agreement

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve Spectrum TV Service Agreements

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights: This Spectrum TV Service Agreement is required to provide digital cable TV available at all schools and district facilities.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.

X Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: \$4,610

Amount Budgeted -0- Additional Amount Requested \$4610

Funding Source: General Fund

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07-original)



SPECTRUM ENTERPRISE SERVICE AGREEMENT

The customer identified below ("Customer") hereby acknowledges and agrees to the Commercial Terms of Service available at <https://enterprise.spectrum.com/> ("Terms of Service"), which are incorporated herein by this reference, with respect to any service order(s) placed by Customer and accepted by Spectrum hereafter (each, a "Service Order"), which together with this agreement constitute the "Service Agreement" by and between the Customer and Charter Communications Operating, LLC on behalf of those operating subsidiaries providing the service(s) hereunder ("Spectrum").

Spectrum Contact Information	
Spectrum Enterprise 12405 Powerscourt Drive St. Louis, MO 63131	Contact: Carolann Palaskey Telephone: 813-415-6908 Email: carolann.palaskey@charter.com

Customer Information				
Customer Name (Exact Legal Name): Citrus County Schools			Main Tel. No.:	
Billing Address: 1007 W Main St	Suite:	City: Inverness	State: FL	Zip Code: 34450
Billing Contact Name:	Tel.No.:		E-mail:	
Authorized Contact Name: Doris Pullias	Tel.No.: (352) 746-3437		E-mail: doris.pullias@citrussschools.org	

BY EXECUTING THIS SERVICE AGREEMENT BELOW, CUSTOMER ACKNOWLEDGES THAT: (1) CUSTOMER ACCEPTS AND AGREES TO BE BOUND BY THE TERMS OF SERVICE, INCLUDING THE ARBITRATION SECTION THEREOF, WHICH PROVIDES THAT THE PARTIES DESIRE TO RESOLVE ANY CONTROVERSY OR CLAIM ARISING OUT OF OR RELATING TO THE SERVICE AGREEMENT THROUGH ARBITRATION; AND (2) BY AGREEING TO ARBITRATION, CUSTOMER IS GIVING UP VARIOUS RIGHTS, INCLUDING THE RIGHT TO TRIAL BY JURY.

Customer: Citrus County Schools

By:

Name (printed):

Title:

Date:



Customer Service Order

THIS SERVICE ORDER (“Service Order”), is executed and effective upon the date of the signature set forth in the signature block below (“Effective Date”) and is by and between Charter Communications Operating, LLC on behalf of those operating subsidiaries providing the Service(s) hereunder (“Spectrum”) and Customer (as shown below) and is governed by and subject to the Spectrum Enterprise Commercial Terms of Service posted to the Spectrum Enterprise website, <https://enterprise.spectrum.com/> (or successor url) or, if applicable, an existing services agreement mutually executed by the parties (each, as appropriate, a “Service Agreement”). Except as specifically modified herein, all other terms and conditions of the Service Agreement shall remain unamended and in full force and effect.

Account Executive: Carolann Palaskey
Phone: 813-415-6908 ext:
Cell Phone: +1 8134156908
Fax:
Email: carolann.palaskey@charter.com

Order # 11015947

Customer Information: Customer Code		
Business Name	Citrus County Schools	Customer Type:
Federal Tax ID	Tax Exempt Status	Tax Exempt Certificate #
Billing Address		
Attention To:		Account Number
1007 W Main St Inverness FL 34450		
Billing Contact	Billing Contact Phone	Billing Contact Email Address
Authorized Contact	Authorized Contact Phone	Authorized Contact Email Address
Doris Pullias	(352) 746-3437	doris.pullias@citruschools.org
Technical Contact	Technical Contact Phone	Technical Contact Email Address

Internet and TV Services Order Information For 3570 W Century Blvd Citrus Springs FL 34433

Service Type

Video

Internet and TV Services Order Information For 2575 S Panther Pride Dr Lecanto FL 34461

Service Type

Video

Internet and TV Services Order Information For 3810 W Educational Path Lecanto FL 34461

Service Type

Video

Internet and TV Services Order Information For 710 Ne 6th Ave Crystal River FL 34428

Service Type

Video

Internet and TV Services Order Information For 3630 W Educational Path Lecanto FL 34461

Service Type

Video

Internet and TV Services Order Information For 2975 E Trailblazer Ln Hernando FL 34442

Service Type

Video

Internet and TV Services Order Information For 2950 S Panther Pride Dr Lecanto FL 34461

Service Type

Video

Internet and TV Services Order Information For 185 W Citrus Springs Blvd Citrus Springs FL 34434

Service Type

Video

Internet and TV Services Order Information For 3741 W Educational Path Lecanto FL 34461

Service Type

Video

Internet and TV Services Order Information For 8624 W Crystal St Crystal River FL 34428

Service Type

Video

Internet and TV Services Order Information For 2600 S Panther Pride Dr Lecanto FL 34461

Service Type

Video

Internet and TV Services Order Information For 3195 Crystal River High Dr Crystal River FL 34428

Service Type

Video

Internet and TV Services Order Information For 8457 E Marvin St Floral City FL 34436

Service Type

Video



New and Revised Services and Monthly Charges At 185 W Citrus Springs Blvd , Citrus Springs FL 34434

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 2575 S Panther Pride Dr , Lecanto FL 34461

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 2600 S Panther Pride Dr , Lecanto FL 34461

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 2950 S Panther Pride Dr , Lecanto FL 34461

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 2975 E Trailblazer Ln , Hernando FL 34442

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 3195 Crystal River High Dr , Crystal River FL 34428

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.



New and Revised Services and Monthly Charges At 3570 W Century Blvd , Citrus Springs FL 34433

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 3630 W Educational Path , Lecanto FL 34461

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 3741 W Educational Path , Lecanto FL 34461

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 3810 W Educational Path , Lecanto FL 34461

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 710 Ne 6th Ave , Crystal River FL 34428

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

New and Revised Services and Monthly Charges At 8457 E Marvin St , Floral City FL 34436

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.



New and Revised Services and Monthly Charges At 8624 W Crystal St , Crystal River FL 34428				
Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	1	\$0.00	\$0.00	Month to Month
Spectrum Business TV	1	\$0.00	\$0.00	Month to Month
*Total			\$0.00	

*Prices do not include taxes and fees.

One Time fees At 710 Ne 6th Ave , Crystal River FL 34428			
Description	Quantity	Sales Price	Total
Standard Installation	1	\$1,114.23	\$1,114.23
Total			\$1,114.23

*Prices do not include taxes and fees.

One Time fees At 8457 E Marvin St , Floral City FL 34436			
Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 2975 E Trailblazer Ln , Hernando FL 34442			
Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 2575 S Panther Pride Dr , Lecanto FL 34461			
Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 2600 S Panther Pride Dr , Lecanto FL 34461			
Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 2950 S Panther Pride Dr , Lecanto FL 34461			
Description	Quantity	Sales Price	Total
Standard Installation	1	\$1,971.35	\$1,971.35
Total			\$1,971.35

*Prices do not include taxes and fees.

One Time fees At 3630 W Educational Path , Lecanto FL 34461

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 3741 W Educational Path , Lecanto FL 34461

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 3810 W Educational Path , Lecanto FL 34461

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 8624 W Crystal St , Crystal River FL 34428

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 3570 W Century Blvd , Citrus Springs FL 34433

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 185 W Citrus Springs Blvd , Citrus Springs FL 34434

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

One Time fees At 3195 Crystal River High Dr , Crystal River FL 34428

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

Special Terms

Electronic Signature Disclosure

By signing and accepting below you are acknowledging that you have read and agree to the terms and conditions outlined in this document.

Authorized Signature for Customer

Printed Name and Title

Date Signed

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.
Requested by Gloria Bishop, Director Department of Withlacoochee Technical College
Additional contact(s)/originator Karen Davis
Document Title Approval of Withlacoochee Technical College's 2019-2020 School Calendar

Board Action Required:

Presentation/Recognition _____
✓ Consideration/Approval Approval of WTC's 2019-2020 School Calendar

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

Requesting approval of Withlacoochee Technical College's 2019-2020 School Calendar.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: No Financial Impact

Amount Budgeted _____ Additional Amount Requested _____

Funding Source _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Wilson
(Form Board Approved 7/10/07)

Withlacoochee Technical College 2019 - 2020 School Calendar

4	Independence Day	<table border="1" style="margin: auto;"> <thead> <tr><th colspan="7">July</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </tbody> </table>	July							S	M	T	W	T	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				<table border="1" style="margin: auto;"> <thead> <tr><th colspan="7">January</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </tbody> </table>	January							S	M	T	W	T	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		1-5 Christmas Vacation 6 Teacher Workday 7 Professional Development 8 Teacher Workday 9 Students Return to School 20 Martin Luther King Day														
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6 11 23-30	Professional Development / Teacher Workday Veterans Day Thanksgiving Holiday	<table border="1" style="margin: auto;"> <thead> <tr><th colspan="7">November</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	November							S	M	T	W	T	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30							<table border="1" style="margin: auto;"> <thead> <tr><th colspan="7">May</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	May							S	M	T	W	T	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						1 Professional Development / Teacher Workday 21 WTC Graduation 25 Memorial Day 29 Early Dismissal / Last Day for Students in Most Programs
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1 12 20 21-31	Thanksgiving Holiday WTC Graduation Early Dismissal for Students Christmas Vacation	<table border="1" style="margin: auto;"> <thead> <tr><th colspan="7">December</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	December							S	M	T	W	T	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					<table border="1" style="margin: auto;"> <thead> <tr><th colspan="7">June</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	June							S	M	T	W	T	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					1 Teacher Workday														
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Legend	
	Holiday: Schools closed. Students and teachers do not report.
	Professional Development - Students do not report.
	Teacher Workday - Students do not report.
	Important Date

**Days out of school due to holidays may be affected by possible hurricane make-up days throughout the year.*

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Finance Director

Additional contact(s)/originator David Roland, Principal, Crystal River Middle School

Document Title: Active Surplus Property List

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Disposal of Active Surplus Property

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

Items on this list have been reported to the CCSO as Lost/Stolen. Contact Logs showing attempt to recover I pads are available in the Finance Department upon request. Once approved, items will be removed from the active inventory list.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: _____

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

CRYSTAL RIVER MIDDLE SCHOOL LOST/STOLEN AS OF FEBRUARY 12, 2019

Tag Number	Serial Number	Item Description	Reason	Date Purchased	Purchase Price	Current Value
046192	GCHV2NUNHLF9	APPLE IPAD 5 32GB SPACE GRAY	ITEMS COULD NOT BE FOUND DURING THE 2017-18 INVENTORY	8/14/2017	294.00	240.10
049006	GCHV2K2CHLF9	APPLE IPAD 5 32GB SPACE GRAY		8/14/2017	294.00	240.10
049008	GCHV2JV5HLF9	APPLE IPAD 5 32GB SPACE GRAY		8/14/2017	294.00	240.10
072440	DMQMVA2F182	APPLE IPAD RETINA DISPLAY WI-FI 16GB BLACK	Reported to CCSO as Lost/Stolen	9/11/2014	379.00	88.43
072540	DMRMVTSAF182	APPLE IPAD RETINA DISPLAY WI-FI 16GB BLACK		9/11/2014	379.00	88.43
072598	DMPMW0G2F182	APPLE IPAD RETINA DISPLAY WI-FI 16GB BLACK		9/11/2014	379.00	88.43
087297	DMRKQ629F182	APPLE IPAD WI-FI 16GB BLACK		7/15/2013	479.00	0.00
087311	DMRKQ5BKF182	APPLE IPAD WI-FI 16GB BLACK		7/15/2013	479.00	0.00
087455	DMRKQ4R8F182	APPLE IPAD WI-FI 16GB BLACK		7/15/2013	479.00	0.00
087475	DMQKQJ3TF182	APPLE IPAD WI-FI 16GB BLACK		7/15/2013	479.00	0.00
CRMS Total					\$3,935.00	\$985.59

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Finance Director

Additional contact(s)/originator Robert Hermann, Principal, Inverness Middle School

Document Title: Active Surplus Property List

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Disposal of Active Surplus Property

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

Items on this list have been reported to the CCSO as Lost/Stolen. Contact Logs showing attempts to recover I pads are available in the Finance Department upon request. Once approved, items will be removed from the active inventory list.

Strategic Goals:

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- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District:

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

INVERNESS MIDDLE SCHOOL LOST/STOLEN AS OF FEBRUARY 12, 2019

Tag Number	Serial Number	Item Description	Reason	Date Purchased	Purchase Price	Current Value
083942	1S6D9P1	DELL LEASE OPTIPLEX 780 USFF	ITEMS COULD NOT BE FOUND DURING THE 2017-18 INVENTORY	8/10/2011	1,015.66	0.00
049224	GCVV8H9CHLF9	APPLE IPAD 5 32GB SPACE GRAY	Reported to CCISO as Lost/Stolen	9/15/2017	294.00	245.00
049236	GCTV8CH1HLF9	APPLE IPAD 5 32GB SPACE GRAY		9/15/2017	294.00	245.00
060949	DN6FTQN2DFHW	APPLE IPAD 2 16 GB WITH WI-FI & COVER		6/30/2011	479.00	0.00
062385	DMQJLYJDDFFHW	APPLE IPAD 2 WI-FI 16GB BLACK		12/4/2012	399.00	0.00
072954	DMRMV23F182	APPLE IPAD RETINA DISPLAY WI-FI 16GB BLACK		9/11/2014	379.00	88.43
073058	DMRMV2C7F182	APPLE IPAD RETINA DISPLAY WI-FI 16GB BLACK		9/11/2014	379.00	88.43
075199	DMPPPLPDFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
075213	DMPPPLSQFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
075298	DMPPQ0P8FK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
075327	DMPPQCL2FK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
075405	DMPPPAWEFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
075470	DMPPQEMCFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
075475	DMPPQJF2FK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
075494	DMPPPKERFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		6/12/2015	374.00	143.37
087787	DMRKP89F182	APPLE IPAD WI-FI 16GB BLACK		7/15/2013	479.00	0.00
087822	DMRKQ4SEF182	APPLE IPAD WI-FI 16GB BLACK		7/15/2013	479.00	0.00
087867	DMRKQ4WJF182	APPLE IPAD WI-FI 16GB BLACK	7/15/2013	479.00	0.00	
087936	DMRKP12F182	APPLE IPAD WI-FI 16GB BLACK	7/15/2013	479.00	0.00	

IMS Total

\$8,147.66 \$1,813.82

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Finance Director

Additional contact(s)/originator Laura Mason, Principal, Citrus High School

Document Title: Active Surplus Property List

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Disposal of Active Surplus Property

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

Items on this list have been reported to the CCSO as Lost/Stolen. Contact Logs showing attempt to recover Ipads are available in the Finance Department upon request. Once approved, items will be removed from the active inventory list.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
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- Other/Operational Activity

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- Community Connections

Financial Impact to the District:

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Finance Director

Additional contact(s)/originator Linda Connors, Principal, Crystal River High School

Document Title: Active Surplus Property List

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Disposal of Active Surplus Property

Backup Materials: attached X available in district office _____ other _____

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Financial Impact to the District:

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

CRYSTAL RIVER HIGH SCHOOL LOST/STOLEN AS OF FEBRUARY 12, 2019

Tag Number	Serial Number	Item Description	Reason	Date Purchased	Purchase Price	Current Value	
048136	GCHV2MM8HLF9	APPLE IPAD 5 32GB SPACE GRAY	ITEMS COULD NOT BE FOUND DURING THE 2017-18 INVENTORY	8/14/2017	294.00	240.10	
048141	GCHV2B5JHLF9	APPLE IPAD 5 32GB SPACE GRAY		8/14/2017	294.00	240.10	
048170	GCHV2A88HLF9	APPLE IPAD 5 32GB SPACE GRAY		8/14/2017	294.00	240.10	
048191	GCHV2FNZHLF9	APPLE IPAD 5 32GB SPACE GRAY		8/14/2017	294.00	240.10	
048352	GCHV2AW4HLF9	APPLE IPAD 5 32GB SPACE GRAY		Reported to CCSO as Lost/Stolen	8/14/2017	294.00	240.10
048355	GCHV2LDHHLF9	APPLE IPAD 5 32GB SPACE GRAY			8/14/2017	294.00	240.10
048806	GCHV2MNEHLF9	APPLE IPAD 5 32GB SPACE GRAY			8/14/2017	294.00	240.10
076818	DMPPPLAEFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY			6/12/2015	374.00	143.37
076970	DMPPQ9LKF10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY			6/12/2015	374.00	143.37
076974	DMPPQ9L4FK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY			6/12/2015	374.00	143.37
077055	DMPQ22JNFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY			6/12/2015	374.00	143.37
077065	DMPQ32WUFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY			8/14/2015	374.00	155.83
077067	DMPQ3P6GFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY			8/14/2015	374.00	155.83
077069	DMPQ32TZFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY			8/14/2015	374.00	155.83
077091	DMPQ23ZAFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		8/14/2015	374.00	155.83	
077103	DMPQ22R9FK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		8/14/2015	374.00	155.83	
077131	DMPQ3P5MFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		8/14/2015	374.00	155.83	
077148	DMPQ24N2FK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY		8/14/2015	374.00	155.83	
077160	DMPQ25KPFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY	8/14/2015	374.00	155.83		
077219	DMPQ26DKFK10	APPLE IPAD AIR WI-FI 16GB SPACE GRAY	8/14/2015	374.00	155.83		
079284	DMPRWEFNG5VJ	APPLE IPAD AIR2 WI-FI 16GB SPACE GRAY	7/15/2016	349.00	209.40		
079289	DMQRR1BJG5VJ	APPLE IPAD AIR2 WI-FI 16GB SPACE GRAY	7/15/2016	349.00	209.40		
079303	DMQRR05VG5VJ	APPLE IPAD AIR2 WI-FI 16GB SPACE GRAY	7/15/2016	349.00	209.40		
079382	DMPRWEP6G5VJ	APPLE IPAD AIR2 WI-FI 16GB SPACE GRAY	7/15/2016	349.00	209.40		
079493	DMQRR0Q4G5VJ	APPLE IPAD AIR2 WI-FI 16GB SPACE GRAY	7/15/2016	349.00	209.40		
CRHS Total					\$8,665.00	\$4,703.65	

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Finance Director

Additional contact(s)/originator Barbara Leritz, Senior Finance Accountant

Document Title: Active Surplus Property List

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Disposal of Active Surplus Property

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

Items on this list are no longer useful to the District. They will be disposed of in accordance with approved procedures.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
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Financial Impact to the District:

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

SURPLUS FOR FEBRUARY 12, 2019 BOARD MEETING

Tag	Number	Serial Number	Item Description	Location	Reason	Date Purchased	Purchase Price	Current Value
	046596	GCHV2N84HLF9	Apple Ipad 5 32GB Space Gray	CHS	Destroyed in house fire	8/14/2017	294.00	240.10
	046656	910313433	Sharp LCD Projector	CHS	Obsolete	12/21/1999	4,686.65	0.00
	046676	910313447	Sharp LCD Projector	CHS	Obsolete	12/21/1999	4,686.65	0.00
Citrus High Sub Total							9,667.30	240.10
059271	DMRKQ5FF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	7/15/2013	479.00	0.00
072346	DMPMW3AFF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072362	DMPMW9QEF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072397	DMRMVNKOF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072410	DMRMVR96F182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072455	DMPMW82WF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072458	DMRMV6XF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072473	DMRMV5GF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072492	DMPMWDHWF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072603	DMPMW885F182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072608	DMPMW81LF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072610	DMPMWA82F182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072617	DMPMW9UMF182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
072628	DMRMVRH8F182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	9/11/2014	379.00	88.43
075998	DMPQ9UGFK10		Apple Ipad 4 16GB Space Gray	CRM	Broken beyond repair	6/12/2015	374.00	143.37
088636	DMRKQ465F182		Apple Ipad 4 16GB Black	CRM	Broken beyond repair	7/15/2013	479.00	0.00
Crystal River Middle Sub Total							6,259.00	1,292.96
056163	JPLLB13489		HP Color Laserjet 4700	ESE	Broken, unable to repair	3/14/2006	2,829.00	0.00
093034	GG7WTQ4JF8J		Apple Ipad 6 32GB Space Gray	LMS	Destroyed in house fire	7/1/2018	298.00	298.00
056196	MX6D005596		Hitachi 42" HD Plasma TV	Maint	Not Operational	6/12/2006	1,997.00	0.00
059505	91915199		Twintec Auto Scrubber	Maint	Outdated Equipment (currently in warehouse)	9/22/2009	3,605.00	0.00
059845	1GCG25R321176292		2002-135 Chevrolet Van	Maint	No longer cost effective to repair	3/26/2002	16,437.00	0.00
075053	None		Ladder Rack on Chevrolet Van	Maint	No longer cost effective to repair	6/25/2002	1,034.17	0.00
081431	18S19P1		Dell Optiplex 780 Desktop	Maint	Not cost effective to repair used for parts	3/10/2011	946.34	0.00
Maintenance Sub Total							24,019.51	0.00

SURPLUS FOR FEBRUARY 12, 2019 BOARD MEETING

Tag	Number	Serial Number	Item Description	Location	Reason	Date Purchased	Purchase Price	Current Value
	056745	CNRXL38515	HP Laserjet 4250N Printer	RCE	Broken, missing parts	6/26/2007	1,075.00	0.00
	063632	None	32 Seat Response Clicker System	RCE	Old technology no longer used	9/14/2011	1,127.00	26.83
	063633	None	32 Seat Response Clicker System	RCE	Old technology no longer used	9/14/2011	1,127.00	26.83
	063634	None	32 Seat Response Clicker System	RCE	Old technology no longer used	9/14/2011	1,127.00	26.83
Rock Crusher Elementary Sub Total								
	043406	QJBD72	Dell Latitude 5550	TRC	Water damage to costly to repair used for parts	12/14/2015	935.00	451.92
	052971	280839	Kanguru Compact Disc Burner	TRC	Old technology broken and used for parts	5/13/2003	1,109.48	0.00
	056721	SCNRXL71399	HP Laserjet Printer	TRC	Was at LHS Not cost effective to repair	6/26/2007	1,075.00	0.00
	056894	RX8500705020702	850 Lightspeed Audio System	TRC	Not cost effective to repair used for parts	6/30/2007	1,071.00	0.00
	057487	RX8500705020159	850 Lightspeed Audio System	TRC	Not cost effective to repair used for parts	6/30/2007	1,071.00	0.00
	057851	RX8500705020642	850 Lightspeed Audio System	TRC	Not cost effective to repair used for parts	6/30/2007	1,071.00	0.00
	057968	RE06052640265	850 Lightspeed Audio System	TRC	Not cost effective to repair used for parts	6/30/2007	1,071.00	0.00
	059492	7F8M5M1	Optiplex 780 Desktop	TRC	Not cost effective to repair used for parts	4/14/2010	961.64	0.00
	063313	SNRX8500807190055	850 Lightspeed Audio System	TRC	Was at IPS Not cost effective to repair	6/30/2007	1,071.00	0.00
	060055	3V2L0M1	Dell Latitude E6500 Laptop	TRC	Not cost effective to repair used for parts	6/30/2010	1,074.60	0.00
	071441	RX8501002100107	850 Lightspeed Audio System	TRC	Not cost effective to repair used for parts	6/30/2007	1,071.00	0.00
	074224	DMRMVN7JF182	Apple iPad Gen 4 Wi-Fi 16GB	TRC	Was at FRE Not cost effective to repair	9/11/2014	279.00	88.43
	080887	7P5TXN1	Dell Latitude E6510 Laptop	TRC	Not cost effective to repair used for parts	4/11/2011	1,478.62	0.00
	080102	115TXN1	Dell Latitude E6510 Laptop	TRC	Not cost effective to repair used for parts	3/10/2011	1,478.62	0.00
	081899	6MQ39P1	Dell Optiplex 780 Desktop	TRC	Not cost effective to repair used for parts	5/10/2011	1,015.66	0.00
	081980	1V5D9P1	Dell Optiplex 780 Desktop	TRC	Not cost effective to repair used for parts	5/10/2011	1,015.66	0.00
	082743	FQZSXN1	Dell Latitude E6510 Laptop	TRC	Not cost effective to repair used for parts	8/10/2011	1,478.62	0.00
	082994	9VYSXN1	Dell Latitude E6510 Laptop	TRC	Not cost effective to repair used for parts	10/6/2011	1,478.62	0.00
	084423	GQOTXN1	Dell Latitude E6510 Laptop	TRC	Not cost effective to repair used for parts	8/10/2011	1,478.62	0.00
	084711	3HFRXN1	Dell Latitude E6510 Laptop	TRC	Not cost effective to repair used for parts	8/10/2011	1,478.62	0.00
	084712	5KOTXN1	Dell Latitude E6510 Laptop	TRC	Not cost effective to repair used for parts	8/10/2011	1,478.62	0.00
	086379	6JS59P1	Optiplex 780 Desktop	TRC	Not cost effective to repair used for parts	6/8/2011	1,015.66	0.00
	087595	DMRKQ4TFF182	Apple iPad Gen 4 Wi-Fi 16GB	TRC	Was at LPS Damaged/Not being sent for repair	7/15/2013	479.00	0.00
	087676	DMRKQ5T3F182	Apple iPad Gen 4 Wi-Fi 16GB	TRC	Was at LPS Damaged/Not being sent for repair	7/15/2013	479.00	0.00
TRC Sub Total							26,216.04	540.35
Grand Total							\$73,744.85	\$2,451.90

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for Feb 12, 2019 School Board Meeting.
Requested by Mason Department of CHS
Additional contact(s)/originator _____
Document Title Approve 500.00 sponsorship for boys weightlifting

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____
Approve 500.00 sponsorship from RJO Management inc for boys weightlifting

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:

funds to be used for boys weightlifting equipment, etc.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: 0

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy White

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Mason Department of CHS
Additional contact(s)/originator Eric Tremante
Document Title 1000.00 donation from Mondragon Golf, Inc.

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____
Approve a 1000.00 donation from Mondragon Golf, Inc for Girls Soccer Program.

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:

Funds to be used for Girls Soccer

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: 0

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilk

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for Feb 12, 2019 School Board Meeting.
Requested by Mason Department of CHS
Additional contact(s)/originator _____
Document Title Donation - Sponsorship

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____
Approve 500.00 sponsorship from The Holloway Group

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:

funds to be used for advertisement for CHS Wrestling team.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: 0

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy White

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for Feb 12, 2019 School Board Meeting.
Requested by Mason Department of CHS
Additional contact(s)/originator _____
Document Title Donation - Sponsorship

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____
Approve 1000.00 donation/sponsorship from Production Of Contra Costa

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:

funds to be used for advertisement for CHS Wrestling team and equipment.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: 0

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Wilks

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Linda C. Connors *Linda Connors* Department of Crystal River High
Additional contact(s)/originator Michelle Josey
Document Title Approve donation of \$1500.00

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____
Approve \$1500.00 donation to Crystal River High School from Certified Air Conditioning, Inc., Mark Rogers

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached _____ available in district office _____ other _____

Executive Summary/Highlights:

Approve a donation of \$1500.00 to Crystal River High School from Certified Air Conditioning, Inc. These funds will be used for expenses associated with the afterschool Boot Camp Program specifically transportation and prizes.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: 0

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: *Jammy Wilks*

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.

Requested by Zac Leonard, Department of AES

Additional contact(s)/originator _____

Document Title \$500 Donation from Michael Czerwinski, Environmental Consultants

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval Approve \$500 donation to AES Scuba Program from Michael Czerwinski, Environmental Consultants

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached X available in district office _____ other _____

Executive Summary / Highlights:

Donation will be used for AES Scuba Program

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District:

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Wilk

(Form Board Approved 7/10/07-original)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Gloria Bishop, Director Department of Withlacoochee Technical College
Additional contact(s)/originator Karen Davis
Document Title Donation of \$1,500.00 from Citrus Mopars Car Club, Inc.

Board Action Required:

Presentation/Recognition _____
✓ Consideration/Approval Requesting approval of \$1,500.00 donation from Citrus Mopars Car Club, Inc.

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

We would like to request approval for a donation of \$1,500.00 from Citrus Mopars Car Club. This donation will be used to financially assist students enrolled in our Automotive Collision and Repair and Automotive Service Technician Programs.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: No Financial Impact

Amount Budgeted _____ Additional Amount Requested _____

Funding Source _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Miller

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Gloria Bishop, Director Department of Withlacoochee Technical College
Additional contact(s)/originator Karen Davis
Document Title Donation of \$5,000.00 from Bayfront Health Seven Rivers Hospital

Board Action Required:

Presentation/Recognition _____
 Consideration/Approval Requesting approval of \$5,000.00 donation from Bayfront Health Seven Rivers Hospital
(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

We would like to request approval for a donation of \$5,000.00 from Bayfront Health Seven Rivers Hospital. This donation will be used in the form of (5) \$1,000.00 Practical Nursing scholarships. These scholarships will help each recipient with tuition, fees, books or other expenses directly related to our Practical Nursing Program.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: No Financial Impact

Amount Budgeted _____ Additional Amount Requested _____

Funding Source _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Wilson
(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Gloria Bishop, Director Department of Withlacoochee Technical College
Additional contact(s)/originator Karen Davis
Document Title Donation of \$1,000.00 from the Rotary Club of Inverness Charitable Foundation, Inc.

Board Action Required:

Presentation/Recognition _____
✓ Consideration/Approval Requesting approval of \$1,000.00 from the Rotary Club of Inverness Charitable Foundation, Inc.

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

We are requesting approval for a \$1,000.00 donation from the Rotary Club of Inverness Charitable Foundation, Inc. This donation represents (2) \$500.00 scholarships to financially assist Catherine Morgan with tuition, books, and other expenses while attending WTC's Welding Program.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: No Financial Impact

Amount Budgeted _____ Additional Amount Requested _____

Funding Source _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilk
(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Gloria Bishop, Director Department of Withlacoochee Technical College
Additional contact(s)/originator Karen Davis
Document Title Donation of \$1,375.00 from WREC Educational Foundation

Board Action Required:

Presentation/Recognition _____
✓ Consideration/Approval Requesting approval of \$1,375.00 from WREC Educational Foundation

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

We are requesting approval for a donation of \$1,375.00 from WREC Educational Foundation. This donation will be used to help TeJay Shults with expenses such as tuition and books while attending WTC's Technology Support Services Program.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: No Financial Impact

Amount Budgeted _____ Additional Amount Requested _____

Funding Source _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy Wilis

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Gloria Bishop, Director Department of Withlacoochee Technical College
Additional contact(s)/originator Karen Davis
Document Title Donation of \$500.00 from the Citrus County Chamber of Commerce

Board Action Required:

Presentation/Recognition _____
✓ Consideration/Approval Requesting approval of \$500.00 from the Citrus County Chamber of Commerce

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

We are requesting approval of a donation of \$500.00 from the Citrus County Chamber of Commerce. This money will be used to help finance our new Construction Program.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: No Financial Impact

Amount Budgeted _____ Additional Amount Requested _____

Funding Source _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jammy White

(Form Board Approved 7/10/07)

MM

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Tammy Wilson, Director, Department of Finance
Additional contact(s)/originator _____
Document Title Agreement for Financial Advisory Services

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve PFM Financial Advisors LLC agreement for Financial Advisory Services

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

Public Financial Management Financial Advisors LLC will provide financial advisory services to the district on an as needed basis.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.

Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: _____

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07-original)

PFM FINANCIAL ADVISORS LLC
AGREEMENT FOR FINANCIAL ADVISORY SERVICES

This agreement (“Agreement”), made and entered into this ___ day of _____, 2018, by and between the School Board of Citrus County, Florida (“Client” or “BOARD”) and PFM Financial Advisors LLC (hereinafter called “PFM”, “FINANCIAL ADVISOR” or “Contractor”) sets forth the terms and conditions under which PFM shall provide services.

WHEREAS, Client is desirous of obtaining the services of a financial advisor to develop and assist in implementing Client’s strategies to meet its current and long-term operations, financial obligations, capital financing needs and render assistance in respect to debt transactions; and

WHEREAS, PFM is capable of providing the necessary financial advisory services.

NOW, THEREFORE, in consideration of the above mentioned premises and intending to be legally bound hereby, Client and PFM agree as follows:

I. SCOPE OF SERVICES

PFM shall provide, upon request of the Client, services related to financial planning, budget and strategic advice and planning, policy development and services related to debt issuance, as applicable and set forth in Exhibit A to this Agreement. Client acknowledges and agrees that most tasks requested by Client will not require all services provided for in Exhibit A and as such the specific scope of services for such task shall be limited to just those services required to complete the task. Any material changes in or additions to the scope of services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement. Services provided by PFM which are not specifically referenced in the scope of services set forth in Exhibit A of this Agreement shall be completed as agreed in writing in advance between the Client and PFM. Upon request of Client, PFM or an affiliate of PFM may agree to additional services to be provided by PFM or an affiliate of PFM, by a separate agreement between the Client and PFM or its respective affiliate.

II. WORK SCHEDULE

The services of PFM are to commence as soon as practicable after the execution of this Agreement and a request by the Client for such service.

III. REGISTERED MUNICIPAL ADVISOR; REQUIRED DISCLOSURES

1. PFM is a registered municipal advisor with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking BOARD (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. If Client has designated PFM as its independent registered municipal advisor (“IRMA”) for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the “IRMA exemption”), then services provided pursuant to

such designation shall be the services described in Exhibit A hereto, subject to any limitations provided herein. PFM shall not be responsible for, or have any liability in connection with, verifying that PFM is independent from any other party seeking to rely on the IRMA exemption (as such independent status is required pursuant to the IRMA exemption, as interpreted from time to time by the SEC). Client acknowledges and agrees that any reference to PFM, its personnel and its role as IRMA, including in the written representation of Client required under SEC Rule 15Ba1-1(d)(3)(vi)(B) shall be subject to prior approval by PFM. Client further agrees not to represent that PFM is Client's IRMA with respect to any aspect of a municipal securities issuance or municipal financial product, outside of the scope of services without PFM's prior written consent.

2. MSRB Rules require that municipal advisors make written disclosures to their clients of all material conflicts of interest, certain legal or disciplinary events and certain regulatory requirements. Such disclosures are provided in PFM's Disclosure Statement delivered to Client together with this Agreement.

IV. FINANCIAL ADVISORY COMPENSATION

For the services provided under this Agreement, PFM's professional fees shall be paid as provided in Exhibit B to this Agreement and Client shall pay expenses and fees for other services not set forth in Exhibit A as provided below.

1. Reimbursable Expenses

In addition to fees for services, PFM will be reimbursed for necessary, reasonable, and documented out-of-pocket expenses incurred, including travel, meals, lodging, telephone, mail, and other ordinary cost and any actual extraordinary cost for graphics, printing, data processing and computer time which are incurred by PFM. Upon request of Client, documentation of such expenses will be provided.

2. Other Services

Any services which are not included in the scope of services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

V. TERMS AND TERMINATION

This Engagement Letter shall be effective from _____, 2018 and shall renew annually unless canceled in writing by either party upon thirty (30) days written notice to the other party.

VI. ASSIGNMENT

PFM shall not assign any interest in this Agreement or subcontract any of the work performed under the Agreement without the prior written consent of the Client; provided that upon notice to Client, PFM may assign this Agreement or any interests hereunder to a municipal advisor entity registered with the SEC that directly or indirectly controls, is controlled by, or is under common control with, PFM.

VII. INFORMATION TO BE FURNISHED TO PFM

All information, data, reports, and records (“Data”) in the possession of the Client or any third party necessary for carrying out any services to be performed under this Agreement shall be furnished to PFM and the Client shall, and shall cause its agent(s) to, cooperate with PFM in its conduct of reasonable due diligence in performing the services, including with respect to the facts that are necessary in its recommendation(s) to the Client in connection with a municipal securities transaction or municipal financial product and/or relevant to the Client’s determination whether to proceed with a course of action. To the extent Client requests that PFM provide advice with regard to any recommendation made by a third party, Client will provide to PFM written direction to do so as well as any Data it has received from such third party relating to its recommendation. Client acknowledges and agrees that while PFM is relying on the Data in connection with its provision of the services under this Agreement, PFM makes no representation with respect to and shall not be responsible for the accuracy or completeness of such Data.

VIII. NOTICES

All notices given under this Agreement shall be in writing, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended, at the designated below. The parties designate the following as the respective places for giving notice, to wit:

SCHOOL BOARD OF CITRUS COUNTY, FLORIDA
1007 W. Main Street
Inverness, FL
Attention: Finance Director

PFM FINANCIAL ADVISORS LLC
300 South Orange Avenue
Suite 1170
Orlando, FL 32801
Attention: Brent Wilder, Managing Director

Copy To:
PFM FINANCIAL ADVISORS LLC
1735 Market Street
43rd Floor
Philadelphia, PA 19103
Attention: Chief Executive Officer

IX. TITLE TRANSFER

All materials, except functioning or dynamic financial models, prepared by PFM pursuant exclusively to this Agreement shall be the property of the Client. Subject to the exception described above, upon termination of this Agreement, at Client’s reasonable request no later than three (3) years after the termination of this Agreement PFM shall deliver to the Client copies of any deliverables pertaining to this Agreement.

X. PFM'S REPRESENTATIVES

1. Assignment of Named Individuals

The professional employees of PFM set forth below will provide the services set forth in this Agreement; provided that PFM may, from time to time, supplement or otherwise amend the team members set forth below.

- Brent Wilder, Managing Director
- Nicklas Rocca, Senior Managing Consultant

2. Changes in Staff Requested by the Client

The Client has the right to request, for any reason, PFM to replace any member of the advisory team. Should the Client make such a request, PFM shall promptly suggest a substitute for approval by the Client.

XI. INSURANCE

PFM shall maintain insurance coverage with policy limits not less than as stated in Exhibit C.

XII. LIMITATION OF LIABILITY

Except to the extent caused by willful misconduct, bad faith, gross negligence or reckless disregard of obligations or duties under this Agreement on the part of PFM or any of its associated persons, neither PFM nor any of its associated persons shall have liability to any person for (i) any act or omission in connection with performance of its services hereunder; (ii) any error of judgment or mistake of law; (iii) any loss arising out of any issuance of municipal securities, any municipal financial product or any other financial product, or (iv) any financial or other damages resulting from Client's election to act, or not to act, contrary to or, absent negligence on the part of PFM or any of its associated persons, upon any advice or recommendation provided by PFM to Client.

XIII. INDEPENDENT CONTRACTOR; NO THIRD-PARTY BENEFICIARY

PFM, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of Client by virtue of this Agreement or any actions or services rendered under this Agreement. Nothing in this Agreement is intended or shall be construed to give any person, other than the Parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy or claim under or in respect of this Agreement or any provisions contained herein. In no event will PFM be liable for any act or omission of any third party or for any circumstances beyond PFM's reasonable control including, but not limited to, fire, flood, or other natural disaster, war, riot, strike, act of terrorism, act of civil or military authority, software and/or equipment failure, computer virus, or failure or interruption of electrical, telecommunications or other utility services.

XIV. APPLICABLE LAW

This Agreement shall be construed, enforced, and administered according to the laws of the State of Florida. PFM and the Client agree that, should a disagreement arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action.

XV. ENTIRE AGREEMENT; SEVERABILITY

This Agreement represents the entire agreement between Client and PFM and may not be amended or modified except in writing signed by both parties. For the sake of clarity, any separate agreement between Client and an affiliate of PFM shall not in any way be deemed an amendment or modification of this Agreement. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

XVI. EXECUTION; COUNTERPARTS

Each party to this Agreement represents and warrants that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

IN WITNESS THEREOF, the Client and PFM have executed this Agreement as of the day and year herein above written.

SCHOOL BOARD OF CITRUS COUNTY, FLORIDA

By: _____
Name, Title

Date: _____

PFM FINANCIAL ADVISORS LLC

By: _____
Name, Title

Date: _____

EXHIBIT A
SCOPE OF SERVICES

1. Services related to the Financial Planning and Policy Development upon request of the BOARD:
 - A. Assist the BOARD in the formulation of Financial and Debt Policies and Administrative Procedures.
 - B. Review current debt structure, identify strengths and weaknesses of structure so that future debt issues can be designed to maximize ability to finance future capital needs. This will include, but not be limited to, reviewing existing debt for the possibility of refunding that debt to provide the BOARD with savings.
 - C. Analyze future debt capacity to determine the BOARD's ability to raise future debt capital.
 - D. Assist the BOARD in the development of the BOARD's Capital Improvement program by identifying sources of capital funding for infrastructure needs.
 - E. Assist the BOARD with the development of the BOARD's Financial Plan by assessing capital needs, identifying potential revenue sources, analyze financing alternatives such as pay-as-you-go, lease/purchasing, short-term vs. long term financings, assessments, user fees, impact fees, developer contributions, public/private projects, and grants and provide analysis of each alternative as required as to the budgetary and financial impact.
 - F. Review the reports of accountants, independent engineers and other project feasibility consultants to ensure that such studies adequately address technical, economic, and financial risk factors affecting the marketability of any proposed revenue debt issues; provide bond market assumptions necessary for financial projections including in these studies; attend all relevant work sessions regarding the preparations, review and completion of such independent studies; and provide written comments and recommendations regarding assumptions, analytic methods, and conclusions contained therein.
 - G. Develop, manage and maintain computer models for long-term capital planning which provide for inputs regarding levels of ad valorem and non-ad valorem taxation, growth rates by operating revenue and expenditure item, timing, magnitude and cost of debt issuance, and project operating and capital balances, selected operating and debt ratios and other financial performance measures as may be determined by the BOARD.
 - H. Provide debt service schedules reflecting varying interest rates, issue sizes, and maturity structures as these are needed for feasibility consultants or for related BOARD fiscal planning; and
 - I. Attend meetings with BOARD's staff, consultants and other professionals and the

BOARD.

- J. Review underwriter's proposals and submit a written analysis of same to the BOARD.
 - K. Undertake any and all other financial planning and policy development assignments made by the BOARD regarding bond and other financings, and financial policy including budget, tax, cash management issues and related fiscal policy and programs.
 - L. Assist the BOARD in preparing financial presentations for public hearing and/or referendums.
 - M. Provide special financial services as requested by the BOARD.
2. Services Related to Debt Transactions (Includes short term financings, notes, loans, letters of credit, line of credit, certificates of participation, and bonds). Upon the request of the BOARD:
- A. Analyze financial and economic factors to determine if the issuance of bonds is appropriate.
 - B. Develop a financial plan in concert with BOARD's staff which would include recommendations as to the timing and number of series of bonds to be issued.
 - C. Assist the BOARD by recommending the best method of sale, either as a negotiated sale, private placement or a competitive sale. In a competitive sale, make recommendation as to the determination of the best bid. In the event of a negotiated sale, assist in the solicitation, review and evaluation of any investment banking proposals, and provide advice and information necessary to aid in such selection.
 - D. Advise as to the various financing alternatives available to the BOARD.
 - E. Develop alternatives related to debt transactions including evaluation of revenues available, maturity schedule and cash flow requirements.
 - F. Evaluate benefits of bond insurance and/or surety policy for debt reserve fund.
 - G. If appropriate, develop credit rating presentation and coordinate with the BOARD the overall presentation to rating agencies.
 - H. Assist the BOARD in the procurement of other services relating to debt issuance such as printing, paying agent, registrar, etc.
 - I. Identify key bond covenant features and advise as to the financial consequences of provisions to be included in bond resolutions regarding security, creation of reserve funds, flow of funds, redemption provisions, additional parity debt tests, etc.; review and comment on successive drafts of bond resolutions.

- J. Review the requirements and submit analysis to bond insurers, rating agencies and other professionals as they pertain to the BOARD's obligation.
 - K. Review the terms, conditions, and structure of any proposed debt offering undertaken by the BOARD and provide suggestions, modifications and enhancements where appropriate and necessary to reflect the constraints or current financial policy and fiscal capability.
 - L. Coordinate with BOARD's staff and other advisors in respect to the furnishing of data for offering documents, it being specifically understood that Financial Advisor is not responsible for the inclusion or omission of any material in published offering documents.
 - M. Provide regular updates of tax-exempt bond market conditions and advise the BOARD as to the most advantageous timing for issuing its debt.
 - N. Advise the BOARD on the condition of the bond market at the time of sale, including volume, timing considerations, competing offerings, and general economic considerations.
 - O. Assist and advise the BOARD in negotiations with investment banking groups regarding fees, pricing of the bonds and final terms of any security offering, and make in writing definitive recommendations regarding a proposed offering to obtain the most favorable financial terms based on existing market conditions.
 - P. Arrange for the closing of the transaction including, but not limited to, bond printing, signing and final delivery of the bonds.
 - Q. If the transaction is competitive, the services of the financial advisor will be modified to reflect that process.
3. Special Services. Upon request of the BOARD:
- A. PFM may provide other services which shall include, but not be limited to, the following:
 - 1. Impact fee financial analysis
 - 2. Grantsmanship
 - 3. Rate analysis
 - 4. Management analysis
 - 5. Referendum assistance
 - 6. Legislative initiatives
 - 7. Project assessment analysis
 - 8. Implementation of revenue enhancement programs
 - 9. Arbitrage and rebate services
 - 10. Financial analysis of projects being developed by engineer/architect studies
 - 11. Negotiate on behalf of the BOARD for proposed projects

EXHIBIT B
COMPENSATION FOR SERVICES

<u>Description</u>	<u>Unit Price</u>
TRANSACTIONAL FEE SCHEDULE	
A. Conventional Long-Term Fixed-Rate Debt (General Obligation, Revenue Bonds, COPs and other financings longer than year)	
Up to \$25 Million	<u>1.00/ \$1,000</u>
\$25 Million up to \$50 Million	<u>0.75/ \$1,000</u>
Over \$50 Million up to \$90 Million	<u>0.50/ \$1,000</u>
Over \$90 Million	<u>0.35/ \$1,000</u>
Above Fees Subject To:	
Minimum	<u>\$20,000.00</u>
Maximum	<u>\$75,000.00¹</u>
Additional Fee – Refunding Transaction	\$ <u>N/A</u> (excluding escrow structuring services if requested)
¹ Assumes Maximum issuance of \$125,000,000 for any one series; fees for larger transactions subject to negotiation	
B. Notes, Including but not Limited to TANS and RANS	<u>\$10,000.00²</u>

² Fee for publicly offered issues; private placement with banks may be subject to a lower fee and will be negotiated prior to the sale

C. NON-TRANSACTIONAL FEE SCHEDULE

Professional Fees

Senior Professional (Managing Director, Director)	<u>\$250.00/Hour</u>
Senior Professional (SMC)	<u>\$250.00/Hour</u>
Analyst (Sr. Analyst, Analyst)	<u>\$175.00/Hour</u>
Other	<u>\$0.00/Hour</u>
Administrative Staff	<u>\$0.00/Hour</u>

OR

OPTIONAL RETAINER

In lieu of hourly fees, the BOARD may elect to pay a quarterly retainer based on the following matrix. The specific fee would be negotiated to achieve the Board's desired level of service.

Retainer Level	Criteria	Annual Retainer (max)	Scope of Services
1	Less than \$25 million in debt	\$6,000	IRMA as needed & assistance with rating agency surveillance
2	\$25 million to \$100 million in debt	\$12,000	Rating surveillance, IRMA, active monitoring of debt, and market updates
3	\$100 million to \$250 million in debt	\$24,000	Above plus support for limited project planning & analysis and post issuance compliance monitoring
4	\$250 million to \$500 million	\$60,000	Above plus annual debt report for all liens
5	Over \$500 million	TBD	Above plus attendance at regular scheduled Board meetings and rating meetings; special projects (hours dependent on retainer level)
Additional Services			
SwapViewer (per swap)	\$2,500	Subject to cap	Monthly MTM and daily monitoring for credit/market issues
GASB compliance (per swap)	\$2,500	Subject to cap	Calculation for audit

D. OUT OF POCKET EXPENSES

Not to Exceed	\$2,000.00 per Issue*
Travel	At Cost
Lodging	At Cost
Meals	At Cost
Postage	At Cost
Telephone	At Cost

*PFM also offers a flat "overhead" fee of \$1,500 per financing to cover all typical expenses (copies, printing, in state travel, etc.). Both structures exclude New York travel, which is billed at cost.

Other Services

In addition to advising on bond transactions, PFM is often called upon to perform many additional duties. These may include structuring and implementation of the refunding escrow, debt service reserve and debt service payment fund investment structuring, arbitrage rebate compliance, investment agreement and float contract bidding, investment liquidation, interest rate swap pricing and implementation, and other related services. Many of these services are currently provided for in a separate contract with PFM Asset Management. If needed or required under this proposal, these services are subject to a separate fee to be negotiated in advance at the time of the service. PFM fully discloses all fees related to any transaction.

EXHIBIT C
INSURANCE

PFM Financial Advisors LLC (“PFM”) has a complete insurance program, including property, casualty, comprehensive general liability, automobile liability and workers compensation. PFM maintains professional liability and fidelity bond coverages which total \$30 million and \$10 million, respectively. PFM also carries a \$10 million cyber liability policy.

Our Professional Liability policy is a “claims made” policy and our General Liability policy claims would be made by occurrence.

Deductibles/SIR:

Automobile \$250 comprehensive & \$500 collision
Cyber Liability \$50,000
General Liability \$0
Professional Liability (E&O) \$1,000,000
Financial Institution Bond \$75,000

Insurance Company & AM Best Rating

Professional Liability (E&O)	Endurance American Specialty Insurance; (A+; XV) XL Specialty Insurance Company; (A; XV) Continental Casualty Company; (A; XV) Starr Indemnity & Liability Company; (A; XIV)
Financial Institution Bond	Federal Insurance Company; (A++; XV)
Cyber Liability	Indian Harbor Insurance Company (A; XV)
General Liability	Great Northern Insurance Company; (A++; XV)
Automobile Liability	Federal Insurance Company; (A++; XV)
Excess /Umbrella Liability	Federal Insurance Company; (A++; XV)
Workers Compensation & Employers Liability	Great Northern Insurance Company; (A++; XV)

**ADDENDUM TO
AGREEMENT FOR FINANCIAL ADVISORY SERVICES
BETWEEN
THE SCHOOL BOARD OF CITRUS COUNTY
AND
PFM FINANCIAL ADVISORS LLC**

This Addendum (Addendum) supplements and modifies that certain AGREEMENT FOR FINANCIAL ADVISORY SERVICES (Agreement) by and between and The School Board of Citrus County, Florida (School Board or Board) and PFM Financial Advisors LLC (PFM), dated _____, 2019. It is the intent of the parties that this Addendum shall control as to any conflicting terms or conditions set forth in the Agreement.

1. **No Assignment.** No assignment of this Agreement or of any rights or obligations hereunder shall be made by PFM (by operation of law or otherwise) without the prior written consent of School Board and any attempted assignment without the required consent shall be void.

2. **Independent Contractor.** It is mutually agreed and understood that the services provided by PFM to School Board pursuant to this Agreement are rendered by PFM to School Board as an independent contractor, and nothing contained in this Agreement shall be construed as creating an employer/employee, partnership, joint venture, or principal/agent relationship between School Board and PFM. In this regard, neither PFM nor any of PFM s agents, representatives, employees or independent contractors shall be deemed to be employed by School Board for purposes of any tax or contribution levied by, under or in accordance with any federal, state or local laws with respect to employment or compensation for employment, or for any purpose whatsoever. In addition, neither PFM nor any of its employees, agents, representatives, or independent contractors shall be entitled to any fringe benefits, including participation in any health insurance, dental, retirement, or any other defined benefit or deferred compensation plans established or offered by School Board to or for the benefit of any of the School Board s employees. PFM shall render services hereunder as an independent contractor, and any duties of PFM arising out of this Agreement shall be owed solely to School Board (or its Affiliates) and not for the benefit of any third parties. PFM shall not have any right or authority during the Term

to assume or create any obligations or responsibility, expressed or implied, on behalf of or in the name of School Board (or any of its Affiliates) in any way. PFM covenants and agrees with School Board that PFM shall pay when due all applicable taxes or contributions levied by, or in accordance with, any federal, state or local law due with respect to any of PFM s employees, agents or independent contractors for any and all purposes whatsoever.

3. **Indemnification By PFM.** PFM for itself and its officers, employees, agents, representatives, contractors, or sub-contractors, shall fully indemnify and hold the School Board and its officers and employees harmless for any from any claim, loss, damage or liability caused by negligence, misfeasance or malfeasance by PFM, its employees, appointees or agents, in the performance of or relating to the performance of the duties imposed upon PFM by this Agreement and any covenant or provision hereof, including but not limited to defending the School Board and its officers and employees against any complaint, administrative or judicial proceeding, payment of any penalty imposed upon School Board, or payment of any and all cost(s), damage(s), judgment(s), or loss(es) incurred by or imposed upon the School Board. PFM shall immediately give the School Board written notice of any and all indemnifiable claims asserted against PFM and the School Board shall have the right but not the obligation to participate in any defense.

4. **Sovereign Immunity.** Notwithstanding anything contained in the Agreement or this Addendum, the School Board fully intends to avail itself of the benefits of Section 768.28 and of other statutes and common law governing sovereign immunity possible. However, in no event will the School Board's liability under this provision exceed the sum of [\$200,000 per person or \$300,000 per occurrence]. Nothing in this Agreement is intended to inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

5. **Debarment.** By signing this agreement, PFM certifies, to the best of its knowledge and belief, that it and its principals:
 - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency.
 - b. Have not, within the preceding five-year period, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public

transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.

- c. Are not presently indicted or otherwise criminally charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in preceding paragraph (b).

6. PUBLIC RECORDS NOTICE (MUST BE IN 14 POINT BOLD TYPE)

IF PFM HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO PFM S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, THE DIRECTOR OF RISK MANAGEMENT, EMAIL ADDRESS: CERNICHC@CITRUS.K12.FL.US; TELEPHONE NUMBER: 352-726-1931 ext. 2270, ADDRESS: 1007 W. MAIN STREET, INVERNESS, FLORIDA 34450.

PFM is required to comply with the Florida Public Records Law, Chapter 119, Florida Statutes, in the performance of its duties under this contract and will specifically:

- a. Keep and maintain public records required by the School Board to perform the service.
- b. Upon request from the School Board s custodian of public records, provide the School Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in the Chapter 119, Florida Statues or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if PFM does not transfer the records to the School Board.
- d. Upon completion of the contact, transfer, at no cost, to the School Board all public records in possession of PFM or keep and maintain public

records required by the School Board to perform the service. If PFM transfers all public records to the School Board upon completion of the contract, PFM shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If PFM keeps and maintains public records upon completion of the contract, PFM shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the School Board, upon request of the School Board's custodian of public records, in a format that is compatible with the information technology systems of the School Board.

- e. The failure of PFM to comply with the provisions set forth herein shall constitute a default and material breach of this Agreement, which may result in immediate termination, with no penalty to the School Board.
7. **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida without regard to any choice of law provisions. The Parties agree that the Circuit Court for the Fifth Judicial Circuit, Citrus County, Florida (hereinafter the Court), shall have sole and exclusive jurisdiction to enforce the terms of this Agreement, and agree that they will present any disputes under this Agreement, including, without limitation, any claims for breach or enforcement of this Agreement, exclusively to the Court. Each of the Parties consents to the jurisdiction of the Court, acknowledges that the Court has jurisdiction over this Agreement, and that the Court shall retain jurisdiction for the purposes of implementing and enforcing the terms of this Agreement.
8. **Waiver of Jury Trial.** Each party hereby irrevocably waives its rights to trial by jury in any Action or proceeding arising out of this agreement or the transactions relating to its subject matter.
9. **Attorney Fees and Costs.** In the event of a dispute arising under this Agreement, whether or not a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing party is entitled shall include costs that are taxable under any applicable statute, rule or guideline, as well as non-taxable costs: including, but not limited to, costs of investigation, copying costs, electronic discovery costs, telephone charges, mailing and delivery charges, information technology support

charges, PFM and expert witness fees, travel expenses, court reporter fees, and mediator fees, regardless of whether such costs are otherwise taxable.

IN WITNESS THEREOF, School Board and PFM have executed this Addendum on the day and year herein written above.

BOARD:

PFM FINANCIAL ADVISORS LLC:

Thomas Kennedy, Chairperson

Date: _____

By: _____

Title: _____

Date: _____

**DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER
IMPORTANT MUNICIPAL ADVISORY INFORMATION
PFM Financial Advisors LLC**

I. Introduction

PFM Financial Advisors LLC (hereinafter, referred to as “We,” “Us,” or “Our”) are registered municipal advisors with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. In accordance with MSRB rules, this disclosure statement is provided by Us to each client prior to the execution of its advisory agreement with written disclosures of all material conflicts of interests and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c) (ii). We employ a number of resources to identify and subsequently manage actual or potential conflicts of interest in addition to disclosing actual and potential conflicts of interest provided herein.

How We Identify and Manage Conflicts of Interest

Code of Ethics. The Code requires that all employees conduct all aspects of Our business with the highest standards of integrity, honesty and fair dealing. All employees are required to avoid even the appearance of misconduct or impropriety and avoid actual or apparent conflicts of interest between personal and professional relationships that would or could interfere with an employee’s independent exercise of judgment in performing the obligations and responsibilities owed to a municipal advisor and Our clients.

Policies and Procedures. We have adopted policies and procedures that include specific rules and standards for conduct. Some of these policies and procedures provide guidance and reporting requirements about matters that allows Us to monitor behavior that might give rise to a conflict of interest. These include policies concerning the making of gifts and charitable contributions, entertaining clients, and engaging in outside activities, all of which may involve relationships with clients and others that are important to Our analysis of potential conflicts of interest.

Supervisory Structure. We have both a compliance and supervisory structure in place that enables Us to identify and monitor employees’ activities, both on a transaction and Firm-wide basis, to ensure compliance with appropriate standards. Prior to undertaking any engagement with a new client or an additional engagement with an existing client, appropriate municipal advisory personnel will review the possible intersection of the client’s interests, the proposed engagement, Our engagement personnel, experience and existing obligations to other clients and related parties. This review, together with employing the resources described above, allows Us to evaluate any situations that may be an actual or potential conflict of interest.

Disclosures. We will disclose to clients those situations that We believe would create a material conflict of interest, such as: 1) any advice, service or product that any affiliate may provide to a client that is directly related to the municipal advisory work We perform for such client; 2) any payment made to obtain or retain a municipal advisory engagement with a client; 3) any fee-splitting arrangement with any provider of an investment or services to a client; 4) any conflict that may arise from the type of compensation arrangement We may have with a client; and 5) any other actual or potential situation that We are or become aware of that might constitute a material conflict of interest that could reasonably expect to impair Our ability to provide advice to or on behalf of clients consistent with regulatory requirements. If We identify such situations or circumstances, We will prepare meaningful disclosure that will describe the implications of the situation and how We intend to manage the situation. We will also disclose any legal or disciplinary events that are material to a client’s evaluation or the integrity of Our management or advisory personnel. We will provide this disclosure (or a means to access this information) in writing prior to starting Our proposed engagement, and will provide such additional information or clarification as the client may request. We will also advise Our clients in writing of any subsequent material conflict of interest that may arise, as well as the related implications, Our plan to manage that situation, and any additional information such client may require.

II. General Conflict of Interest Disclosures

Disclosure of Conflicts Concerning the Firm’s Affiliates

Our affiliates offer a wide variety of financial services, and Our clients may be interested in pursuing services separately provided by an affiliate. The affiliate’s business with the client could create an incentive for Us to recommend a course of action designed to increase the level of the client’s business activities with the affiliate or to recommend against a course of action that would reduce the client’s business activities with the affiliate. In either instance, We may be perceived as

recommending services for a client that are not in the best interests of Our clients, but rather are in Our interests or the interests of Our affiliates. Accordingly, We mitigate any perceived conflict of interest that may arise in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances. Further, We receive no compensation from Our affiliates with respect to a client introduction or referral. If a client chooses to work with an affiliate, We require that the client consult and enter into a separate agreement for services, so that the client can make an independent, informed, evaluation of the services offered.

Disclosure of Conflicts Related to the Firm's Compensation

From time to time, We may be compensated by a municipal advisory fee that is or will be set forth in an agreement with the client to be, or that has been, negotiated and entered into in connection with a municipal advisory service. Payment of such fee may be contingent on the closing of the transaction and the amount of the fee may be based, in whole or in part, on a percentage of the principal or par amount of municipal securities or municipal financial product. While this form of compensation is customary in the municipal securities market, it may be deemed to present a conflict of interest since We may appear to have an incentive to recommend to the client a transaction that is larger in size than is necessary. Further, We may also receive compensation in the form of a fixed fee arrangement. While this form of compensation is customary, it may also present a potential conflict of interest, if the transaction requires more work than contemplated and We are perceived as recommending a less time consuming alternative contrary to the client's best interest so as not to sustain a loss. Finally, We may contract with clients on an hourly fee bases. If We do not agree on a maximum amount of hours at the outset of the engagement, this arrangement may pose a conflict of interest as We would not have a financial incentive to recommend an alternative that would result in fewer hours. We manage and mitigate all of these types of conflicts by disclosing the fee structure to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances.

Disclosure Concerning Provision of Services to State and Local Government, and Non-Profit Clients

We regularly provide financial advisory services to state and local governments, their agencies, and instrumentalities, and non-profit clients. While Our clients have expressed that this experience in providing services to a wide variety of clients generally provides great benefit for all of Our clients, there may be or may have been clients with interests that are different from (and adverse to) other clients. If for some reason any client sees Our engagement with any other particular client as a conflict, We will mitigate this conflict by engaging in a broad range of conduct, if and as applicable. Such conduct may include one or any combination of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, including the client's needs, objectives and financial circumstances; 3) implementing procedures that establishes an "Informational Bubble" that creates physical, technological and procedural barriers and/or separations to ensure that non-public information is isolated to particular area such that certain governmental transaction team members and supporting functions operate separately during the course of work performed; and 4) in the rare event that a conflict cannot be resolved, We will withdraw from the engagement.

Disclosure Related to Legal and Disciplinary Events

As registered municipal advisors with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2, Our legal, disciplinary and judicial events are required to be disclosed on Our forms MA and MA-I filed with the SEC, in 'Item 9 Disclosure Information' of form MA, 'Item 6 Disclosure Information' of form MA-I, and if applicable, the corresponding disclosure reporting page(s) ("DRP"). To review the foregoing disclosure items and material change(s) or amendment(s), if any, clients may electronically access PFM Financial Advisors LLC filed forms MA and MA-I on the SEC's Electronic Data Gathering, Analysis, and Retrieval system, listed by date of filing starting with the most recently filed, at:

PFM Financial Advisors LLC –

<http://www.sec.gov/cgi-bin/browse-edgar?company=PFM+Financial&owner=exclude&action=getcompany>

III. Specific Conflicts of Interest Disclosures – The School Board of Citrus County, Florida

To Our knowledge, following reasonable inquiry, we are not aware of any other actual or potential conflict of interest that could reasonably be anticipated to impair Our ability to provide advice to or on behalf of the client in accordance with applicable standards of conduct of MSRB Rule G-42.

IV. Municipal Advisory Complaint and Client Education Disclosure

The MSRB protects state and local governments and other municipal entities and the public interest by promoting fair and efficient municipal securities markets. To that end, MSRB rules are designed to govern the professional conduct of brokers, dealers, municipal securities dealers and municipal advisors. Accordingly, if you as municipal advisory customer have a complaint about any of these financial professionals, please contact the MSRB's website at www.msrb.org, and consult the MSRB's Municipal Advisory Client brochure. The MSRB's Municipal Advisory Client brochure describes the protections available to municipal advisory clients under MSRB rules, and describes the process for filing a complaint with the appropriate regulatory authority.

PFM's Financial Advisory services are provided by Public Financial Management Inc., Western Financial Group, LLC, and PFM Financial Advisors LLC. PFM's Swap Advisory services are provided by PFM Swap Advisors LLC. All entities are registered municipal advisors with the MSRB and SEC under the Dodd Frank Act of 2010.

MM

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Director, Department of Finance

Additional contact(s)/originator Eric Stokes, Director of Facilities, Construction and Maintenance

Document Title Bid 2019-07 Mowing

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval To reject Bid 2019-07 Mowing

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached _____ available in district office _____ other _____

Executive Summary / Highlights:

Bid 2019-07 Mowing is being rejected according to: SBE Rule 6A-1.012, (8)
The district school board shall have the authority to reject any or all proposals submitted in response to any competitive solicitation and request new proposals or purchase the required commodities or contractual services in any other manner authorized by this section. Maintenance is reviewing and revising the specification and a Request for Proposal for Mowing Services will be issued at a later date.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.

X Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District:

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by:

(Form Board Approved 7/10/07-original)

Tammy Wilson

MM

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Tammy Wilson, Director, Department of Finance
Additional contact(s)/originator Steve Chamblin, Director of Educational Technology
Document Title Bid 2019-23 Network Cabling Services

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval To reject Bid 2019-23 Network Cabling Services

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached _____ available in district office _____ other _____

Executive Summary / Highlights:

Bid 2019-23 Mowing is being rejected according to: SBE Rule 6A-1.012, (12) (c)
If less than two responsive proposals for commodity or contractual services are received, the district school board may negotiate on the best terms and conditions or decide to reject all proposals. The district school board shall document the reasons that negotiating terms and conditions with the sole proposer is in the best interest of the school district in lieu of resoliciting proposals;
The estimated expenditures for this scope of work will be less than the bid threshold for the fiscal year, therefore, the bid will not be resolicited.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.

X Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: _____
Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____
Pay grade/level _____
Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson
(Form Board Approved 7/10/07-original)

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.
Requested by Tammy Wilson, Director of Finance Department of Finance
Additional contact(s)/originator Eric Stokes, Director of Facilities, Construction and Maintenance
Document Title Piggyback of Sarasota Schools Bid 16-0158 CCSB 2019-29P Safety & Security Systems: Services, Parts, Consumables & Window Film

Board Action Required:

Presentation/Recognition Information
 Consideration/Approval Approve Award of Piggyback of Sarasota Schools Bid 16-0158 CCSB 2019-29P Safety & Security Systems: Services, Parts, Consumables & Window Film to Silmar Electronics, Inc.
(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office other

Executive Summary / Highlights:
Piggyback of Safety & Security Systems District wide
Contract Period: Effective 06/14/2016 through 06/14/2019
Bids solicited
Bids received
"No Bids" received
Bids rejected

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: \$ 194,000.00
Amount Budgeted \$ 194,000.00 Additional Amount Requested _____
Funding Source Safety & Security Grant, Project 62000

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____
Pay grade/level _____
Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson
(Form Board Approved 7/10/07)



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

*Where Learning is the Expectation
and Caring is a Constant*

*Purchasing Department
Christine Jennings, Purchasing Manager*

- THOMAS KENNEDY
DISTRICT 1
- VIRGINIA BRYANT
DISTRICT 2
- DOUGLAS A. DODD
DISTRICT 3
- SANDRA COUNTS
DISTRICT 4
- LINDA B. POWERS
DISTRICT 5

January 30, 2019

Silmar Electronics, Inc.
 6301 Tower Lane #3
 Sarasota, FL 34240
 PH: (941) 343-0413
 FAX: (941) 379-3400
 E-Mail: kevin@silmarelectronics.com

URGENT

ATTN: Kevin Gilbert

**Re: CCSB 2019-29P Safety & Security Systems: Services, Parts, Consumables & Window Film
Sarasota Schools Bid 16-0158**

Please accept this letter as our request to piggyback the Sarasota Schools Bid 16-0158. Contract period 06/14/2016 thru 6/14/2019.

Please ask your insurance agent to send Citrus County District a certificate of insurance as additional insured as per the bid documents.

By signing below, Silmar Electronics, Inc. agrees to allow the Citrus County School Board to piggyback the above referenced Sarasota Schools Bid 16-0158 under the same terms and conditions as stated in the bid documents.

Signature

Kevin Gilbert
Print/type name

1/30/19
Date

Sincerely,

Please Print Name
Last Name First Initial
Middle Initial (if any)
City State ZIP Code



June 21, 2016

MEMORANDUM

SCHOOL BOARD

APPROVED 06/21/2016

AGENDA ITEM NO. 37

**TO: Members of the School Board
Lori White, Superintendent
Mitsi Corcoran, Chief Financial Officer**

FROM: Carol A. Lichon, CPPO, Director of Materials Management

**TITLE: APPROVAL TO AWARD BID #16-0158 FOR SAFETY &
SECURITY SYSTEMS: SERVICES, PARTS, CONSUMABLES &
WINDOW FILM**

Bids to provide 'Safety & Security Systems: Services, Parts, Consumables & Window Film' were received from eight vendors on May 19, 2016. The bids of Communication Installation & Service Company, Inc., dba COMCO, Graybar, NBI Suncontrol, Locher Environmental, LLC, Silmar Electronics, Inc., and Vision Database Systems, were the best low bids meeting the advertised specifications. Reasons for not selecting the apparent low bid are included with the bid tabulation. This bid is for a period of one year with an option to renew for two additional one-year periods. The funds for these purchases are contained in the transfer from capital budget allocated to the Safety & Security Department.

Requested by:
Darrell Reyka

"Failure to file a protest within the time prescribed in Section 120.57(3), Florida Statutes, or failure to post the protest bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, Florida Statutes."

Posting Date: 06/14/2016

Fiscal Impact:
Not to exceed
\$1,000,000.00

Recommended Motion: That the bids of Communication Installation & Service Company, Inc., dba COMCO, Graybar, NBI Suncontrol, Locher Environmental, LLC, Silmar Electronics, Inc., and Vision Database Systems, for 'Safety & Security Systems: Services, Parts, Consumables & Window Film' in an amount not to exceed \$1,000,000.00, be approved as presented.

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.
 Requested by Tammy Wilson, Director of Finance Department of Finance
 Additional contact(s)/originator Eric Stokes, Director of Facilities, Construction and Maintenance
 Document Title BID 2019-17 LMS Reroofing Bldgs 1 & 2

Board Action Required:

Presentation/Recognition _____ Information _____
 ✓ Consideration/Approval Approve Award of BID 2019-17 LMS Reroofing Bldgs 1 & 2 to
R. F. Lusa & Sons Sheetmetal, Inc.
 (This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

<p>Executive Summary / Highlights: LMS Reroofing Bldgs 1 & 2</p> <p>Contract Period: Effective 02/12/2019 through 02/11/2020</p> <p><u>1,500</u> Bids solicited <u>3</u> Bids received <u>0</u> "No Bids" received <u>0</u> Bids rejected</p>
--

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: \$ 748,875.00
 Amount Budgeted \$ 1,350,153.00 Additional Amount Requested _____
 Funding Source Project 45730

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____
 Pay grade/level _____
 Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson
 (Form Board Approved 7/10/07)

ITB 2019-17
LMS Reroofing Bldgs 1 & 2
Opening Tuesday, January 22, 2019 @ 2:00pm

	Springer-Peterson Roofing & Sheet Metal, Inc.	R.F. Lusa & Sons Sheetmetal, Inc. joe@rflusa.com	Collis Roofing, Inc.
Base bid	970,521.00	748,875.00	1,360,000.00
Bond	Yes	Yes	Yes
Pre-Qualify	Yes	No	Yes
Trench	Yes	Yes	Yes
Unit price A Cost per board ft of wood replacement	2.50	2.00	8.00
Unit Price B Cost per sq.ft. of metal deck replacement	6.50	4.00	15.00
Unit Price C Cost per sq.ft. metla deck rust treat & coating	2.25	1.50	12.00
Unit Price D Cost per sq. ft. of wet insulation replacement.			4.00

1500 Bids Solicited

3 Bids Received

0 "No" bids

0 Bid rejected

It is the intent of the Purchasing Department to recommend Award of
ITB 2019-17 LMS Reroofing Bldgs 1 & 2 to R. F. Lusa & Sons Sheetmetal, Inc. as indicated as the most responsive,
responsible bidders

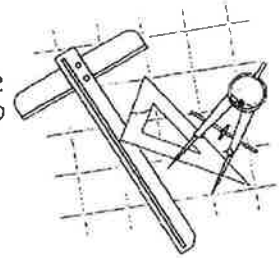
Posted: January 31, 2019

Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under chapter 120, Florida Statutes

ROGERS & SARK CONSULTING, INC

2021 Palm Lane
Orlando, Florida 32803

Voice 407-228-4242
Fax 407-228-0010

**MEMORANDUM**

DATE: January 28, 2019

TO: Mr. Jim Gerlach
Project Manager
Citrus County School Board
1007 W. Main Street
Inverness, Florida 34450

SUBJECT: REROOFING PORTIONS OF
LECANTO MIDDLE SCHOOL
BLDGS. #1 & #2
CCSB No. 2019-17
R&S No. 18-08

FROM: Bill Rogers, AIA
President/Architect

Via Email:
gerlach@citrus.k12.fl.us

Mr. Jim Gerlach,

We have reviewed the bid submittal package and supplementary information (attached) submitted by R. F. Lusa & Sons Sheetmetal, Inc. and found no exceptions. R. F. Lusa & Sons Sheetmetal, Inc. is the lowest qualified bidder.

Therefore it is Rogers & Sark Consulting, Inc. recommendation that Citrus County Public Schools contract with **R. F. Lusa & Sons Sheetmetal, Inc.** for the re-roofing of the above referenced project for Lecanto Middle School, accepting their original bid in the amount of \$748,875.00.

William E. Rogers, AIA
Rogers & Sark Consulting, Inc.



*"Quality You Can Trust Since 1886...From
North America's Largest Roofing
Manufacturer"*

*Technical Services
1 Campus Drive
Parsippany, NJ 07054
Phone: 1-800-766-3411*

January 28, 2019

RF Lusa & Sons Sheetmetal, Inc.
1724 Fairbanks Street
Lakeland, FL 33805

Project: Lecanto Middle Reroof 1 & 2
3800 Educational Path
Lecanto, FL 34461

Subject: EverGuard® 80 mil PVC

To Whom It May Concern:

This is to confirm that orders placed for EverGuard® 80 mil PVC single-ply membrane with the SKU numbers listed below will have a minimum thickness of 80 mils.

- 10' x 100' SKU#: 826K920CC
- 5' x 100' SKU#: 826L920CC

If you have any further questions, please contact us at 1-800-766-3411.

Sincerely,

Jamie Duvall

Jamie Duvall
Sr. Technical Representative

DensDeck® Prime™ Roof Board: Simultaneously fasten ½" DensDeck® Prime™ roof board with the underlying layer to the steel deck using Drill-Tec™ #12 fasteners and 3" plates, as follows:

- Field: 22 fasteners per 4' x 8' board
- Perimeters: 33 fasteners per 4' x 8' board
- Corners: 44 fasteners per 4' x 8' board

EverGuard® 80 mil PVC Membrane: Install EverGuard® 80 mil PVC membrane using EverGuard® PVC Quick Lay adhesive in accordance with GAF application recommendations.

The above listed systems will provide up to 120psf (-60psf) of wind uplift resistance in the field of the roof when installed in accordance with NEMO ETC, LLC (S-228) evaluation report #010506.09.04 – R30 for FL3443 – R27, page 36 of 118.

GAF has provided the above fastening patterns solely as a courtesy and recommends that the uplift resistance requirements be verified by a design professional.

If you have any further questions, please contact us at 1-800-766-3411. Thank you for choosing a GAF roofing system.

Sincerely,

Matthew Romero

Matthew Romero
Technical Services Representative

Lecanto Middle
Bldgs. 1 & 2

18-08

corrective action as required of the manufacturer so that the intended warranty is delivered to the Owner.

- b) The manufacturer shall modify the roof warranty to include total labor coverage for the warranty period and to Cover damage to roof materials and insulation down to the roof deck resulting from water penetration.

Further, the manufacturer acknowledges that the applicator:

Roof Applicator's Name: R. F. Lusa & Sons Sheetmetal, Inc.

Address: 1724 Fairbanks Street Lakeland, FL 33805

has been approved to install this roof system since _____, 20__ and meets the criteria for an approved applicator listed in the Project Manual.

By signing the above, the Authorized Representative of said Manufacturer certifies and represents the Roofing System Manufacturer with the authority to contract and make the above representations to the Owner.

By: *W. Wagoner* 1.25.19
Signature of Authorized Representative/Date

(SEAL)

Witness/Date: _____

Lecanto Middle
Bldgs. 1 & 2

18-08

3. Roofing Installer is responsible for damage to work covered by this Warranty but is not liable for consequential damages to building or building contents resulting from leaks or faults or defects of work.
4. During Warranty Period, if Owner allows alteration of work by anyone other than Roofing Installer, including cutting, patching, and maintenance in connection with penetrations, attachment of other work, and positioning of anything on roof, this Warranty shall become null and void on date of said alterations, but only to the extent said alterations affect work covered by this Warranty. If Owner engages Roofing Installer to perform said alterations, Warranty shall not become null and void unless Roofing Installer, before starting said work, shall have notified Owner in writing, showing reasonable cause for claim, that said alterations would likely damage or deteriorate work, thereby reasonably justifying a limitation or termination of this Warranty.
5. During Warranty Period, if original use of roof is changed and it becomes used for, but was not originally specified for, a promenade, work deck, spray-cooled surface, flooded basin, or other use or service more severe than originally specified, this Warranty shall become null and void on date of said change, but only to the extent said change affects work covered by this Warranty.
6. Owner shall promptly notify Roofing Installer of observed, known, or suspected leaks, defects, or deterioration and shall afford reasonable opportunity for Roofing Installer to inspect work and to examine evidence of such leaks, defects, or deterioration.
7. This Warranty is recognized to be the only warranty of Roofing Installer on said work and shall not operate to restrict or cut off Owner from other remedies and resources lawfully available to Owner in cases of roofing failure. Specifically, this Warranty shall not operate to relieve Roofing Installer of responsibility for performance of original work according to requirements of the Contract Documents, regardless of whether Contract was a contract directly with Owner or a subcontract with Owner's General Contractor.

E. IN WITNESS THEREOF, this instrument has been duly executed this 22nd day of January, 2019

1. Authorized Signature:
2. Name: Robert F. Lusa Jr.
3. Title: Treasurer

END OF SECTION 07541

**REFUSED
AND SONS**

R. F. Lusa & Sons Electrical, Inc.
2021 Palm Lane
Orlando, FL 32803
(407) 228-0010

January 25, 2019

**Rogers & Sark Consulting, Inc.
2021 Palm Lane
Orlando, FL 32803**

Attn: Bill Rogers

**Re: Reroofing Portions of
Lecanto Middle School
Buildings 1 & 2**

Dear Arthur,

We have reviewed our price on the above-mentioned project and we are happy with it. We look forward to working with School District Board of Citrus County and Rogers & Sark Consulting, Inc.

Our Unit Price D - Insulation is \$ 1.00/SF.

If you have any further questions or concerns, please do not hesitate to call.

Sincerely,

Robert F. Lusa Jr.

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.
Requested by Tammy Wilson, Director of Finance Department of Finance
Additional contact(s)/originator Eric Stokes, Director of Facilities, Construction and Maintenance
Document Title BID 2019-24 Shredded Mulch

Board Action Required:

Presentation/Recognition _____ Information _____
✓ Consideration/Approval Approve Award of BID 2019-24 Shredded Mulch to ADFS, LLC

(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights: Shredded Mulch, District wide Contract Period: Effective 02/12/2019 through 02/11/2020 <u>282</u> Bids solicited <u>2</u> Bids received <u>0</u> "No Bids" received <u>0</u> Bids rejected

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: \$ 152,625.00

Amount Budgeted \$ 152,625.00 Additional Amount Requested _____

Funding Source Project 40900

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: _____
(Form Board Approved 7/10/07)

Tammy Wilson



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

*"Where Learning is the Expectation
And Caring is a Commitment"*

*Purchasing Department
Christine Jernigan, Purchasing Manager*

THOMAS KENNEDY
DISTRICT 1

VIRGINIA BRYANT
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

SANDRA COUNTS
DISTRICT 4

LINDA B. POWERS
DISTRICT 5

Notice of: **INTENT TO AWARD**
Insurance request

January 30, 2019

ADFS, LLC
855 Hwy 277
Chipley, FL 32428
Email: tporter@adfslc.com
PH: (850) 676-1355
FX:

ATTN: Tyler Porter, CEO

Re: Bid 2019-24 Shredded Mulch

Dear Tyler Porter, CEO;

In regard to the above referenced Bid, please accept this letter as official notification of Intent to Award to your company. Anticipated Board Approval date for this bid is February 12, 2019.

Reference: Certificate of Insurance

In regard to the above reference, per bid requirements please send a current Certificate of Insurance for our file for your company s **General Liability, Automobile Liability, and Workers Compensation.**

Forward an updated Certificate of Insurance for coverage to our office as soon as possible by email to gerlacht@citrus.k12.fl.us or fax (352)249-2124. Please be sure that the Citrus County School Board, is listed as the Additional Insured.

A copy of the Tabulation Sheet is attached and is also available for viewing on VendorLink @ <http://www.myvendortlink.com> .

Thank you in advance for your assistance and cooperation in this matter.

Sincerely,


Teresa Gerlach
Buyer, Purchasing Dept
1007 West Main Street – Bldg. 200
Inverness, FL 34450-4625

CC: EASiMaintenance

(InsuranceRequestLtrr)

59. **INSURANCE REQUIREMENTS:** The insurance required shall be written for not less than any limits of liability required by law or those set forth below, whichever is greater, and shall include contractual liability insurance as applicable to the Contractor's obligations under and in conformance to the following sections:
- 59.1. Certificates of Insurance for each policy shall be transmitted to the owner. Any document not in compliance with requirements will not be approved. Coverage cannot be canceled without twenty (20) days' prior Notice to Owner.
 - 59.2. The Contractor shall purchase and maintain the following minimum insurance from a company or companies properly licensed in the State of Florida and rated A-IX or better by A.M. Best Company and against which the owner will entertain no reasonable objection.
 - 59.3. **WORKERS' COMPENSATION INSURANCE:** The Contractor shall provide and maintain, during the life of this contract, adequate Workers Compensation Insurance in accordance with the laws of the State of Florida for all his employees at the site of the project, and if any part of the work is sublet the contractor shall require each of the Subcontractors to maintain such insurance for all of their employees who will be so engaged, unless the Subcontractors' employees are protected by the principal Contractor's Workers Compensation Insurance. All persons employed directly and indirectly on the project site by the Contractor and his/her Subcontractors shall be adequately protected by Workers Compensation Insurance. Coverage shall be in compliance with Chapter 440, Florida Statutes.
 - 59.4. **COMPREHENSIVE AUTOMOBILE LIABILITY:** Coverage shall apply (to ALL VEHICLES owned, rented, or used by the Contractor) for the following limits: minimum limits of coverage shall be \$ 1,000,000 per occurrence, Combined Single Limit for bodily Injury Liability and Property Damage Liability.
 - 59.5. **COMPREHENSIVE GENERAL LIABILITY:**
 - 59.5.1. Bodily injury, personal injury, and property damage at \$1,000,000 per occurrence and \$2,000,000 general aggregate.
 - 59.5.2. Blanket Contractual to include comprehensive general liability, products and completed operations liability, and contractual liability.
 - 59.6. **CONTINGENT LIABILITY:** The Contractor shall produce, pay for, and maintain such insurance as will protect the owner from his contingent liability for damages, for injury to the person or property of another which may arise from the operations of all Subcontractors under this Contract. Contractor shall provide Owner's and Contractor's protective liability. The limits of coverage shall be the same as the Contractor's Comprehensive General Liability. The Contractor shall furnish to the owner a letter from Contractor's insurance agent, certifying that the Contractor does carry valid Contractor's Contingent Liability Insurance.
 - 59.7. **ENVIRONMENTAL/POLLUTION LIABILITY:** Required if removal/demolition/renovations or use of hazardous liquid/materials or environmentally sensitive liquid/materials for the following limits: \$1,000,000 each incident; \$2,000,000 policy aggregate
60. Insurance certificates regarding all above coverages, as required by the Contract Documents, shall name CITRUS COUNTY SCHOOL BOARD as additional insured.
61. Contractor and Subcontractors will be responsible for insurance on their tools and equipment.

ITB 2019-24
Shredded Mulch
Open: Tuesday, January 22, 2019 @ 2:30pm

		Irvine Wood Recovery IWR lirvine@irvinewoodrecovery.com			ADFS, LLC tporter@adfsllc.com	
DESCRIPTION	EST. QTY.	UNIT	PRICE PER CUBIC YD.	TOTAL PRICE	PRICE PER CUBIC YD.	TOTAL PRICE
SECTION I						
PLAYGROUND MULCH - DOUBLE SHREDDED, DELIVERED & SPREAD	3,000	cu yd	31.50	94,500.00	27.75	83,250.00
What Method of distribution will be used?			Manual Installation		Blower Truck	
SECTION II						
SINGLE SHREDDED MULCH, DELIVERED & SPREAD	2,500	cu yd	No bid		27.75	69,375.00
Totals						
			31.50	94,500.00	55.50	152,625.00
What Method of distribution will be used?			No bid		Blower Truck	
Accept VISA P-Card?			Yes		Yes	

262 Notifications

2 Bids rec'd

0 "no bids"

0 Rejected

It is the intent of the Purchasing Dept. to recommend award to **ADFS, LLC** as the lowest, most responsive bidder(s).

"Failure to file a protest within the time prescribed in §120.57(3), Florida Statutes, shall constitute a waiver of proceedings under Chapter 120, Florida Statutes."

Posted: January 30, 2019

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Director of Finance

Additional contact(s)/originator Edie Bennett, Accounting Specialist

Document Title Budget Amendment #4 – Amended December 2018

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Request Approval of Budget Amendment #4 December 2018

Backup Materials: attached X available in district office X other _____

Executive Summary / Highlights:

Approve Budget Amendment #4 – December 2018 per CCSB Policy 7.10. Changes are reflected in General, Food Services, Capital Outlay & Self Insurance.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- Other/Operational Activity

Strategies Include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: see attached

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____

Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

Citrus County School Board
Budget Amendment #4
Fiscal Year 2018 - 2019

TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE
Amended December 31, 2018

Fund	Original Budget as of 11/30/18	Amended Budget as of 12/31/18
General	139,370,191.46	139,764,852.14
Food Services	11,282,652.90	11,282,652.90
Special Revenue - Other Special Revenue	11,221,880.34	11,222,587.71
Debt Service	10,518,083.52	10,518,083.52
Capital Projects	38,904,409.61	39,518,168.61
Self Insurance	20,623,323.37	20,623,323.37
GRAND TOTALS	\$ 231,920,541.20	\$ 232,929,668.25

Board Approved on:

Certified Correct: _____

Sandra "Sam" Himmel, Superintendent

Budget Amendment #4 for Fiscal Year 2018-19

GENERAL FUND

Increases/(Decreases) to Estimated REVENUE

Increase estimated revenue Surplus Sales (#00840)	130.06
Increase estimated revenue for Teacher Orientation Donation (#10070)	100.00
Increase estimated revenue for Outside Agency Field Trips (#10100)	3,706.43
Add estimated revenue for Performance Base Funding for WTC (#13132)	118,540.67
Add estimated revenue for IRMA Shelter Administrative Costs (#1718I)	123,552.48
Add estimated revenue for Jimmie Johnson Foundation Grant (#19010)	48,000.00
Add estimated revenue for McKinney-Vento Donation (#19950)	200.00
Increase estimated revenue for WTC Career Ed Student Grant (#20810)	47,464.00
Increase estimated revenue for Gateworkers (#37100)	5,995.64
Add estimated revenue for IPS Reroofing Bldg 1,3,5 (#45650)	7,216.78
Add estimated revenue for AES PECO Funds (#49650)	33,388.00
Increase estimated revenue for additional AEDS (#435M0)	5,140.00
Add estimated revenue for Phone Systems (#69020)	1,226.62

Total Adjustments to Estimated REVENUE: 394,660.68

Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for Surplus Sales (#00840)	130.06
Increase appropriations for Teacher Orientation Donation (#10070)	100.00
Increase appropriations for Outside Agency Field Trips (#10100)	3,706.43
Add appropriations for Performance Base Funding for WTC (#13132)	118,540.67
Add appropriations for IRMA Shelter Administrative Costs (#1718I)	22,257.22
Add appropriations for Jimmie Johnson Foundation Grant (#19010)	48,000.00
Add appropriations for McKinney-Vento Donation (#19950)	200.00
Increase appropriations for WTC Career Ed Student Grant (#20810)	47,464.00
Increase appropriations for Gateworkers (#37100)	5,995.64
Add appropriations for IPS Reroofing Bldg 1,3,5 (#45650)	7,216.78
Add appropriations for AES PECO Funds (#49650)	33,388.00
Increase appropriations for additional AEDS (#435M0)	5,140.00
Add appropriations for Phone System (#69020)	1,226.62
Increase appropriations for IB Exams (#11700)	2,919.06
Increase appropriations for YMCA Daycare Program Custodial Supplies (#03800)	2,250.00
Increase appropriations for Reassigned Personnel (#3600R)	3,233.03
Increase appropriations for additional White Fleet (#597W0)	100,000.00
Add appropriations for Transportation Route Mgr Contracted Personnel (#90000)	25,000.00
Add appropriations for District Police Chief Position	64,149.08
Increase appropriations for Board Match Increase	30,639.00
Decrease appropriations for Administrative Performance Pay	(15,767.74)
Increase appropriations for Instructional Performance Pay	36,297.00
Increase appropriations for Salary Increases	76,594.00

Total Adjustments to APPROPRIATIONS: 618,678.85

The impact to the General Fund Balance is a decrease of : (224,018.17)

FOOD SERVICES

Increases/(Decreases) to Estimated REVENUE

Total Adjustments to Estimated REVENUE: 0.00

Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for Salary Increases (#78000)	5,470.47
Total Adjustments to APPROPRIATIONS:	<u><u>5,470.47</u></u>

The impact to the Food Services Balance is a decrease of: (5,470.47)

Budget Amendment #4 for Fiscal Year 2018-19

SPECIAL REVENUE FUND - OTHER

Increases/(Decreases) to Estimated REVENUE

Increase estimated revenue for Title III, English Language per roll forward (#320K0)	707.37
Increase estimated revenue for Title I Salaries for Ed Services (#329K0)	1,956.99
Decrease estimated revenue for Title I Other at Renaissance Ctr (#329W0)	<u>(1,956.99)</u>
Total Adjustments to Estimated REVENUE:	<u>707.37</u>

Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for Title III, English Language per roll forward (#320K0)	707.37
Increase appropriations for Title I Salaries for Ed Services (#329K0)	1,956.99
Decrease appropriations for Title I Other at Renaissance Ctr (#329W0)	<u>(1,956.99)</u>
Total Adjustments to APPROPRIATIONS:	<u>707.37</u>

The impact to the Special Revenue Fund-Other Balance is:

0.00

CAPITAL OUTLAY

Increases/(Decreases) to Estimated REVENUE

Increase estimated revenues for WTC Cafeteria Project (#45670)	80,850.00
Add estimated revenues for Safety and Security Grant (#62000)	532,909.00
Total Adjustments to Estimated REVENUE:	<u>613,759.00</u>

Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for WTC Cafeteria Project (#45670)	80,850.00
Add appropriations for Safety and Security Grant (#62000)	532,909.00
Increase appropriations for Copier Lease (#10710)	24,276.39
Increase appropriations for additional AEDS (#435M0)	5,140.00
Increase appropriations for Phone Systems (#69020)	2,928.68
Increase appropriations for Dell Server Lease purchase (#60480)	153,988.67
Decrease appropriations for Project Closure for HER Kitchen Remodel (#45640)	(3,666.95)
Decrease appropriations for Project Closure for IPS Reroof (#45650)	(21,345.19)
Decrease appropriations for Project Closure for LMS HVAC Upgrade (#45660)	<u>(10,458.88)</u>
Total Adjustments to APPROPRIATIONS:	<u>764,621.72</u>

The impact to the Capital Outlay Balance a increase of:

(150,862.72)

SELF INSURANCE

Increases/(Decreases) to Estimated REVENUE

Total Adjustments to Estimated REVENUE:	<u>0.00</u>
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Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for Salary Increases (#18530)	155.65
Total Adjustments to APPROPRIATIONS:	<u>155.65</u>

The impact to the Self Insurance Balance is an decrease of:

(155.65)

AMENDMENT NO. - 4

Resolution to Amend: **GENERAL FUND (1001 & 8301)**

Amended as of December 31, 2018

REVENUE	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Revenues as of 11/30/18	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/18
FEDERAL					
Reserve Officers Training Corps (ROTC)	3191	210,000.00	210,000.00		210,000.00
Total Federal Direct	3100	210,000.00	210,000.00	0.00	210,000.00
FEDERAL THROUGH STATE AND LOCAL:					
Medicaid	3202	1,200,000.00	1,200,000.00		1,200,000.00
Miscellaneous Federal through State	329X	0.00	317,617.00		317,617.00
Total Federal Through State and Local	3200	1,200,000.00	1,517,617.00	0.00	1,517,617.00
STATE					
Florida Education Finance Program (FEFP)	3310	48,042,446.00	48,042,446.00		48,042,446.00
Workforce Development	3315	2,043,527.00	2,043,527.00		2,043,527.00
Performance Based Incentives	3317	0.00	0.00	118,540.67	118,540.67
Adults with Disabilities	3318	0.00	0.00		0.00
CO & DS	3323	9,418.50	9,418.50		9,418.50
Racing Commission Funds	3341	223,250.00	223,250.00		223,250.00
State License Tax	3343	110,000.00	110,000.00		110,000.00
Lottery	3344	25,336.00	25,336.00		25,336.00
Class Size Reduction/Operating Funds	3355	15,537,245.00	15,537,245.00		15,537,245.00
School Recognition Funds	3361	248,496.00	429,937.00		429,937.00
Excellent Teaching Bonus	3363	0.00	0.00		0.00
Voluntary Prekindergarten Program	3371	965,000.00	965,000.00		965,000.00
Full Service Schools	3378	130,000.00	130,000.00		130,000.00
Other Misc. State Sources	339X	185,394.00	237,635.75	80,852.00	318,487.75
Total State	3300	67,520,112.50	67,753,795.25	199,392.67	67,953,187.92
LOCAL					
District School Tax	3411	46,394,013.00	46,394,013.00		46,394,013.00
Payments in Lieu of Taxes	3422	50,000.00	50,000.00		50,000.00
Rent	3425	221,700.00	221,700.00		221,700.00
Interest	343X	302,000.00	302,000.00		302,000.00
Gifts, Grants & Bequests	3440	36,053.64	135,339.12	48,300.00	183,639.12
Adult General Education Course Fees	3461	5,600.00	5,600.00		5,600.00
Postsecondary Course Fees	3462	750,000.00	750,000.00		750,000.00
Cont. Workforce Education Course Fees	3463	500.00	500.00		500.00
Capital Improvement Fees	3464	35,000.00	35,000.00		35,000.00
Post Secondary Lab Fees	3465	150,000.00	150,000.00		150,000.00
Lifelong Learning Fees	3466	26,500.00	26,500.00		26,500.00
GED Testing Fees	3467	0.00	0.00		0.00
Financial Aid Fees	3468	78,000.00	78,000.00		78,000.00
Other Student Fees	3469	50,000.00	50,000.00		50,000.00
Preschool Program Fees	3471	0.00	0.00		0.00
School Age Child Care Fees	3473	0.00	0.00		0.00
Charges for Services	3481	100,000.00	100,000.00		100,000.00
Misc. Local Sources	3490	2,893,242.75	2,921,572.27	133,384.61	3,054,956.88
Total Local	3400	51,092,609.39	51,220,224.39	181,684.61	51,401,909.00
TOTAL ESTIMATED REVENUES		120,022,721.89	120,701,636.64	381,077.28	121,082,713.92
OTHER FINANCING SOURCES					
<i>Transfers In:</i>					
From Debt Service Funds	3620	0.00	0.00		0.00
From Capital Projects Funds	3630	7,828,427.50	7,840,296.95	13,583.40	7,853,880.35
From Special Revenue Funds	3640	0.00	0.00		0.00
From Permanent Fund	3660	0.00	0.00		0.00
From Internal Service Funds	3670	0.00	0.00		0.00
From Enterprise Funds	3690	0.00	0.00		0.00
Total Transfer In	3600	7,828,427.50	7,840,296.95	13,583.40	7,853,880.35
<i>Sale of Capital Assets:</i>					
Sale of Equipment	3733	0.00	0.00		0.00
<i>Loss Recoveries:</i>					
Insurance Loss Recovery	3741	18,066.41	18,066.41		18,066.41
Other Loss Recovery	3742	0.00	142.97		142.97
Other Loss Recovery	3745	0.00	0.00		0.00
FACE VALUE OF LONG-TERM DEBT AND SALES OF CAPITAL ASSETS	3700	18,066.41	18,209.38	0.00	18,209.38
TOTAL OTHER FINANCING SOURCES		7,846,493.91	7,858,506.33	13,583.40	7,872,089.73
TOTAL REVENUE & OTHER FINANCING SOURCES		127,869,215.80	128,560,142.97	394,660.68	128,954,803.65
Fund Balance, July 1, 2018	2800	10,810,048.49	10,810,048.49	0.00	10,810,048.49
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		138,679,264.29	139,370,191.46	394,660.68	139,764,852.14

AMENDMENT NO. - 4
 Resolution to Amend: **GENERAL FUND (1001 & 8301)**
 Amended as of December 31, 2018

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
INSTRUCTION - 5000					
Salaries	100	51,103,656.59	51,165,552.95	680,133.75	51,845,686.70
Benefits	200	15,026,607.90	15,064,950.65	53,260.70	15,118,211.35
Purchased Services	300	5,243,523.74	5,429,587.95	20,508.41	5,450,096.36
Energy Services	400	10,972.00	12,144.97	2,055.60	14,200.57
Materials & Supplies	500	4,750,003.12	4,415,181.84	74,376.21	4,489,558.05
Capital Outlay	600	345,508.98	455,693.79	22,465.67	478,159.46
Other Expenses	700	875,401.28	1,319,367.95	(106,467.56)	1,212,900.39
TOTAL INSTRUCTION	5000	77,355,673.61	77,862,480.10	746,332.78	78,608,812.88
PUPIL PERSONNEL SERVICES - 6100					
Salaries	100	4,546,703.18	4,587,104.82	(115,090.33)	4,472,014.49
Benefits	200	1,335,715.89	1,329,423.43	(53,814.93)	1,275,608.50
Purchased Services	300	82,474.50	92,563.91	(58.83)	92,505.08
Energy Services	400	0.00	0.00	0.00	0.00
Materials & Supplies	500	79,876.72	80,510.16	(1,944.91)	78,565.25
Capital Outlay	600	34,736.66	34,943.92	(14,813.80)	20,130.12
Other Expenses	700	62,028.76	18,400.10	(45.72)	18,354.38
TOTAL PUPIL PERSONNEL SERVICES	6100	6,141,535.71	6,142,946.34	(185,768.52)	5,957,177.82
INSTRUCTIONAL MEDIA SERVICES - 6200					
Salaries	100	1,087,697.69	1,087,697.69	(39,209.86)	1,048,487.83
Benefits	200	330,926.25	331,000.01	(16,768.19)	314,231.82
Purchased Services	300	16,954.60	16,478.50	507.66	16,986.16
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	25,401.05	26,385.85	787.40	27,173.25
Capital Outlay	600	53,734.31	119,666.97	48,599.37	168,266.34
Other Expenses	700	700.00	2,738.13	855.00	3,593.13
TOTAL INSTRUCTIONAL MEDIA SERVICES	6200	1,515,413.90	1,583,967.15	(5,228.62)	1,578,738.53
INSTRUCTION & CURRICULUM DEVELOPMENT - 6300					
Salaries	100	1,198,946.53	1,199,846.53	11,691.84	1,211,538.37
Benefits	200	291,478.11	291,622.33	486.61	292,108.94
Purchased Services	300	8,123.00	9,420.67		9,420.67
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	31,328.00	27,888.89	(1,723.20)	26,165.69
Capital Outlay	600	50.00	386.00	0.00	386.00
Other Expenses	700	27,815.00	21,937.04	0.00	21,937.04
TOTAL INSTRUCTION & CURRICULUM DEVELOPMENT	6300	1,557,740.64	1,551,101.46	10,455.25	1,561,556.71
INSTRUCTIONAL STAFF TRAINING - 6400					
Salaries	100	900,613.81	904,115.07	(5,157.95)	898,957.12
Benefits	200	219,822.86	220,520.47	7,421.98	227,942.45
Purchased Services	300	102,106.60	119,157.56	4,876.32	124,033.88
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	6,629.21	7,133.32	1,729.64	8,862.96
Capital Outlay	600	300.00	300.00		300.00
Other Expenses	700	134,371.43	155,347.20	780.92	156,128.12
TOTAL INSTRUCTIONAL STAFF TRAINING	6400	1,363,843.91	1,406,573.62	9,650.91	1,416,224.53
INSTRUCTION RELATED TECHNOLOGY - 6500					
Salaries	100	1,368,635.54	1,369,169.46	(22,820.65)	1,346,348.81
Benefits	200	390,890.06	390,989.58	501.61	391,491.19
Purchased Services	300	6,550.00	6,550.00	114.19	6,664.19
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	55,498.03	47,809.13	2,320.92	50,130.05
Capital Outlay	600	50,000.00	49,850.00		49,850.00
Other Expenses	700	0.00	232.00	75.00	307.00
TOTAL INSTRUCTION RELATED TECHNOLOGY	6500	1,871,573.63	1,864,600.17	(19,808.93)	1,844,791.24
BOARD OF EDUCATION - 7100					
Salaries	100	174,630.00	174,630.00	1,340.00	175,970.00
Benefits	200	130,001.70	130,001.70	1,009.94	131,011.64
Purchased Services	300	173,310.00	172,211.52		172,211.52
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	128.00		128.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	25,000.00	25,000.00		25,000.00
TOTAL BOARD OF EDUCATION	7100	502,941.70	501,971.22	2,349.94	504,321.16

AMENDMENT NO. - 4

Resolution to Amend: **GENERAL FUND (1001 & 8301)**

Amended as of December 31, 2018

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
GENERAL ADMINISTRATION - 7200					
Salaries	100	345,479.20	345,479.20	26,562.62	372,041.82
Benefits	200	98,342.60	98,342.60	5,253.46	103,596.06
Purchased Services	300	17,918.50	17,918.50		17,918.50
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	4,306.91	4,316.32		4,316.32
Capital Outlay	600	0.00	0.00	25,000.00	25,000.00
Other Expenses	700	15,000.00	15,000.00		15,000.00
TOTAL GENERAL ADMINISTRATION	7200	481,047.21	481,056.62	56,816.08	537,872.70
SCHOOL ADMINISTRATION - 7300					
Salaries	100	7,020,166.22	7,027,980.53	(35,399.90)	6,992,580.63
Benefits	200	1,987,116.38	1,988,457.94	(38,983.49)	1,949,474.45
Purchased Services	300	33,216.96	38,548.01	979.80	39,527.81
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	73,961.35	71,110.07	(9.96)	71,100.11
Capital Outlay	600	6,825.00	8,649.22	3,950.28	12,599.50
Other Expenses	700	13,750.00	17,117.15		17,117.15
TOTAL SCHOOL ADMINISTRATION	7300	9,135,035.91	9,151,862.92	(69,463.27)	9,082,399.65
FACILITIES ACQUISITION & CONSTRUCTION - 7400					
Salaries	100	176,269.18	176,269.18	1,705.83	177,975.01
Benefits	200	52,368.72	52,368.72	(314.24)	52,054.48
Purchased Services	300	0.00	0.00	33,984.40	33,984.40
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	3,165.00	3,165.00		3,165.00
Capital Outlay	600	287,957.95	285,741.63	(1,750.00)	283,991.63
Other Expenses	700	100.00	100.00		100.00
TOTAL FACILITIES ACQUISITION & CONSTRUCTION	7400	519,860.85	517,644.53	33,625.99	551,270.52
FISCAL SERVICES - 7500					
Salaries	100	714,242.45	714,242.45	(49,123.56)	665,118.89
Benefits	200	230,244.07	230,244.07	(21,185.35)	209,058.72
Purchased Services	300	68,775.00	68,794.97		68,794.97
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	5,940.60	6,215.27		6,215.27
Capital Outlay	600	2,500.00	2,500.00		2,500.00
Other Expenses	700	1,000.00	1,000.00		1,000.00
TOTAL FISCAL SERVICES	7500	1,022,702.12	1,022,996.76	(70,308.91)	952,687.85
FOOD SERVICES - 7600					
Salaries	100	0.00	0.00	21,219.62	21,219.62
Benefits	200	0.00	0.00	1,800.86	1,800.86
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL FOOD SERVICES	7600	0.00	0.00	23,020.48	23,020.48
CENTRAL SERVICES - 7700					
Salaries	100	1,748,307.40	1,748,514.90	69,522.62	1,818,037.52
Benefits	200	445,020.08	445,053.53	31,530.93	476,584.46
Purchased Services	300	634,973.79	639,125.11	279.53	639,404.64
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	58,793.64	61,293.81	(351.23)	60,942.58
Capital Outlay	600	3,895.45	12,374.43	5,636.00	18,010.43
Other Expenses	700	110,859.61	107,609.45	341.58	107,951.03
TOTAL CENTRAL SERVICES	7700	3,001,849.97	3,013,971.23	106,959.43	3,120,930.66
PUPIL TRANSPORTATION SERVICES - 7800					
Salaries	100	4,699,103.47	4,715,601.81	(178,915.17)	4,536,686.64
Benefits	200	1,653,710.85	1,656,858.24	94,204.79	1,751,063.03
Purchased Services	300	439,552.70	501,307.15	36,000.00	537,307.15
Energy Services	400	1,487,045.20	1,501,441.09	28,636.10	1,530,077.19
Materials & Supplies	500	762,100.00	695,832.75	(11,000.00)	684,832.75
Capital Outlay	600	33,754.00	42,354.00	(75,000.00)	(32,646.00)
Other Expenses	700	129,171.14	132,245.16	33,281.86	165,527.02
TOTAL PUPIL TRANSPORTATION SERVICES	7800	9,204,437.36	9,245,640.20	(72,792.42)	9,172,847.78

AMENDMENT NO. - 4

Resolution to Amend: **GENERAL FUND (1001 & 8301)**

Amended as of December 31, 2018

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
OPERATION OF PLANT - 7900					
Salaries	100	2,861,135.45	2,864,523.45	(9,988.53)	2,854,534.92
Benefits	200	943,736.15	944,859.47	(6,790.75)	938,068.72
Purchased Services	300	2,144,701.80	2,142,558.23	47,018.21	2,189,576.44
Energy Services	400	3,171,172.00	3,171,322.00	0.00	3,171,322.00
Materials & Supplies	500	397,183.19	383,711.17	3,810.32	387,521.49
Capital Outlay	600	24,250.00	25,774.19	428.30	26,202.49
Other Expenses	700	710.00	11,169.58	10,376.68	21,546.26
TOTAL OPERATION OF PLANT	7900	9,542,888.59	9,543,918.09	44,854.23	9,588,772.32
MAINTENANCE OF PLANT - 8100					
Salaries	100	1,612,455.51	1,612,455.51	(31,163.48)	1,581,292.03
Benefits	200	499,553.27	499,553.27	2,553.01	502,106.28
Purchased Services	300	2,191,530.28	2,142,987.04	(60,771.79)	2,082,215.25
Energy Services	400	1,000.00	1,199.49		1,199.49
Materials & Supplies	500	681,305.00	732,442.22	6,326.50	738,768.72
Capital Outlay	600	143,030.00	184,524.88	63,649.43	248,174.31
Other Expenses	700	400.00	400.00		400.00
TOTAL MAINTENANCE OF PLANT	8100	5,129,274.06	5,173,562.41	(19,406.33)	5,154,156.08
ADMINISTRATIVE TECHNOLOGY SERVICES - 8200					
Salaries	100	835,046.70	835,046.70	560.14	835,606.84
Benefits	200	225,662.24	225,662.24	3,602.45	229,264.69
Purchased Services	300	1,205,233.77	1,171,413.07	2,753.81	1,174,166.88
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	26,621.95	29,908.83	(40.00)	29,868.83
Capital Outlay	600	0.00	24,037.00	(4,323.00)	19,714.00
Other Expenses	700	0.00	25.00		25.00
TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES	8200	2,292,564.66	2,286,092.84	2,553.40	2,288,646.24
COMMUNITY SERVICES - 9100					
Salaries	100	87,418.24	87,418.24	17,202.61	104,620.85
Benefits	200	39,882.92	39,882.92	3,641.87	43,524.79
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	80,698.84	80,698.84	3,992.88	84,691.72
TOTAL COMMUNITY SERVICES	9100	208,000.00	208,000.00	24,837.36	232,837.36
DEBT SERVICES - 9200					
Other Expenses	700	0.00	0.00		0.00
TOTAL DEBT SERVICES	9200	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	9700	5,000.00	5,000.00	0.00	5,000.00
TOTAL APPROPRIATIONS AND TRANSFERS		130,851,383.83	131,563,385.66	618,678.85	132,182,064.51
TOTAL ENDING FUND BALANCE (JUNE 30, 2019)	2700	7,827,880.46	7,806,805.80	(224,018.17)	7,582,787.63
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		138,679,264.29	139,370,191.46	394,660.68	139,764,852.14

AMENDMENT NO. - 4

Resolution to Amend: **FOOD SERVICES FUND (4101)**

Amended as of December 31, 2018

REVENUE	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/18
FEDERAL THROUGH STATE AND LOCAL				
National School Act	326X	6,026,518.00		6,059,768.05
USDA Donated Foods	3265	494,851.70		494,851.70
Federal Through Local	3280	0.00		0.00
Misc. Federal Through State	3299	0.00		0.00
Total Federal Through State and Local	3200	6,521,369.70	0.00	6,554,619.75
STATE				
School Breakfast Supplement	3337	35,430.00		35,430.00
School Lunch Supplement	3338	46,972.00		46,972.00
Other Misc. Revenue	3399	0.00		0.00
Total State	3300	82,402.00	0.00	82,402.00
LOCAL:				
Interest, Including Profit on Investment	343X	40,000.00		40,000.00
Gift, Grants & Bequests	3440	0.00		0.00
Food Service	345X	1,201,760.71		1,201,931.31
Other Misc. Local Sources	349X	31,736.38		31,736.38
Total Local	3400	1,273,497.09	0.00	1,273,667.69
TOTAL ESTIMATED REVENUES		7,877,268.79	0.00	7,910,689.44
OTHER FINANCING SOURCES				
Loans	3720	0.00		0.00
Sale of Capital Assets	3730	0.00		0.00
Loss Recoveries	3730	0.00		0.00
Transfers In:				
From General Fund	3610	5,000.00		5,000.00
From Debt Service Funds	3620	0.00		0.00
From Capital Projects Funds	3630	0.00		0.00
Interfund	3650	0.00		0.00
From Permanent Fund	3660	0.00		0.00
From Internal Service Funds	3670	0.00		0.00
From Enterprise Funds	3690	0.00		0.00
Total Transfers In	3600	0.00		0.00
TOTAL OTHER FINANCING SOURCES		5,000.00	0.00	5,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES		7,882,268.79	0.00	7,915,689.44
Fund Balance, July 1, 2018	2800	3,366,963.46	0.00	3,366,963.46
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		11,249,232.25	0.00	11,282,652.90

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
FOOD SERVICES - 7600				
Salaries	100	2,880,371.76	4,157.22	2,896,392.42
Benefits	200	1,112,899.11	1,400.00	1,116,358.18
Purchased Services	300	131,711.22		131,711.22
Energy Services	400	103,000.00		103,000.00
Materials & Supplies	500	3,536,154.41		3,536,154.41
Capital Outlay	600	409,074.36		409,074.36
Other Expenses	700	333,733.42	(86.75)	333,646.67
TOTAL FOOD SERVICES	7600	8,506,944.28	5,470.47	8,526,337.26
TRANSFER OF FUNDS				
Transfers	900	0.00		0.00
TOTAL TRANSFERS	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND TRANSFERS		8,506,944.28	5,470.47	8,526,337.26
TOTAL ENDING FUND BALANCE (JUNE 30, 2019)	2700	2,742,287.97	(5,470.47)	2,756,315.64
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		11,249,232.25	(0.00)	11,282,652.90

AMENDMENT NO. - 4

Resolution to Amend: SPECIAL REVENUE FUND - OTHER SPECIAL REVENUE - (42XX)

Amended as of December 31, 2018

REVENUE	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Revenues as of 11/30/18	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/18
FEDERAL DIRECT:					
Miscellaneous Federal Direct	3199	900,000.00	900,000.00		900,000.00
Total Federal Direct	3100	900,000.00	900,000.00	0.00	900,000.00
FEDERAL THROUGH STATE AND LOCAL:					
Vocational Education Acts	3201	338,824.00	360,990.00		360,990.00
Workforce Investment Acts	3221	162,664.00	162,664.00		162,664.00
Teacher and Principal Training and Recruitment, Title II, Part A	3225	540,384.00	540,384.00		540,384.00
Drug Free Schools	3227	0.00	0.00		0.00
Individuals with Disabilities Education Act (IDEA)	3230	3,955,159.00	3,955,159.00		3,955,159.00
Elementary and Secondary Education Act, Title I	3240	4,888,474.95	4,888,475.00		4,888,475.00
Twenty-First Century Schools –Title IV	3242	330,179.16	330,179.16		330,179.16
Adult General Education Course Fees	3251	0.00	0.00		0.00
Miscellaneous Federal Through State	3299	87,038.08	84,029.18	707.37	84,736.55
Total Federal Through State and Local	3200	10,302,723.19	10,321,880.34	707.37	10,322,587.71
STATE:					
Other Miscellaneous State Revenue	3399	0.00	0.00		0.00
Total State	3300	0.00	0.00	0.00	0.00
LOCAL:					
Interest, Including Profit on Investment	3430	0.00	0.00		0.00
Gift, Grants & Bequests	3440	0.00	0.00		0.00
Total Local	3400	0.00	0.00		0.00
TOTAL ESTIMATED REVENUES		11,202,723.19	11,221,880.34	707.37	11,222,587.71
OTHER FINANCING SOURCES					
Loans	3720	0.00	0.00		0.00
Sale of Capital Assets	3730	0.00	0.00		0.00
Loss Recoveries	3730	0.00	0.00		0.00
xx					
From General Fund	3610	0.00	0.00		0.00
From Debt Service Funds	3620	0.00	0.00		0.00
From Capital Projects Funds	3630	0.00	0.00		0.00
Interfund	3650	0.00	0.00		0.00
From Permanent Fund	3660	0.00	0.00		0.00
From Internal Service Funds	3670	0.00	0.00		0.00
From Enterprise Funds	3690	0.00	0.00		0.00
Total Transfers In	3600	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES		11,202,723.19	11,221,880.34	707.37	11,222,587.71
Fund Balance, July 1, 2018	2800	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		11,202,723.19	11,221,880.34	707.37	11,222,587.71

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
INSTRUCTION - 5000					
Salaries	100	3,336,846.22	3,403,527.66	35,311.99	3,438,839.65
Benefits	200	1,155,894.32	1,133,584.72	14,692.91	1,148,277.63
Purchased Services	300	0.00	242,649.80	6,978.92	249,628.72
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	306,860.62	(8,456.49)	298,404.13
Capital Outlay	600	0.00	205,101.03	2,709.00	207,810.03
Other Expenses	700	0.00	166,447.21	(38,562.13)	127,885.08
TOTAL INSTRUCTION	5000	4,492,740.54	5,458,171.04	12,674.20	5,470,845.24
PUPIL PERSONNEL SERVICES - 6100					
Salaries	100	287,172.72	381,155.67	1,171.91	382,327.58
Benefits	200	83,510.30	99,166.33	76.51	99,242.84
Purchased Services	300	0.00	58,870.50		58,870.50
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	34,832.90	250.00	35,082.90
Capital Outlay	600	0.00	613.77		613.77
Other Expenses	700	0.00	750.00		750.00
TOTAL PUPIL PERSONNEL SERVICES	6100	370,683.02	575,389.17	1,498.42	576,887.59

AMENDMENT NO. - 4

Resolution to Amend: SPECIAL REVENUE FUND - OTHER SPECIAL REVENUE - (42XX)

Amended as of December 31, 2018

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
INSTRUCTIONAL MEDIA SERVICES - 6200					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	1,000.00		1,000.00
Other Expenses	700	0.00	0.00		0.00
TOTAL INSTRUCTIONAL MEDIA SERVICES	6200	0.00	1,000.00	0.00	1,000.00
INSTRUCTION & CURRICULUM DEVELOPMENT - 6300					
Salaries	100	2,016,828.37	1,972,952.32	(8,836.87)	1,964,115.45
Benefits	200	539,149.16	545,690.16	449.77	546,139.93
Purchased Services	300	0.00	117,991.27	(2,206.99)	115,784.28
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	7,130.01		7,130.01
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL INSTRUCTION & CURRICULUM DEVELOPMENT	6300	2,555,977.53	2,643,763.76	(10,594.09)	2,633,169.67
INSTRUCTIONAL STAFF TRAINING - 6400					
Salaries	100	159,722.90	297,448.38	1,489.23	298,937.61
Benefits	200	46,399.48	57,643.43	2,014.25	59,657.68
Purchased Services	300	0.00	114,607.05	0.00	114,607.05
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	28,647.02		28,647.02
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	142,361.00	(3,242.27)	139,118.73
TOTAL INSTRUCTIONAL STAFF TRAINING	6400	206,122.38	640,706.88	261.21	640,968.09
INSTRUCTION RELATED TECHNOLOGY - 6500					
Salaries	100	73,103.44	75,158.77	21,757.04	96,915.81
Benefits	200	18,944.43	20,362.91	6,355.11	26,718.02
Purchased Services	300	0.00	1,337.00		1,337.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL INSTRUCTION RELATED TECHNOLOGY	6500	92,047.87	96,858.68	28,112.15	124,970.83
BOARD OF EDUCATION - 7100					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL BOARD OF EDUCATION	7100	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATION - 7200					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	2,585,151.85	703,421.40	(31,051.93)	672,369.47
TOTAL GENERAL ADMINISTRATION	7200	2,585,151.85	703,421.40	(31,051.93)	672,369.47
SCHOOL ADMINISTRATION - 7300					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL SCHOOL ADMINISTRATION	7300	0.00	0.00	0.00	0.00

AMENDMENT NO. - 4

Resolution to Amend: **SPECIAL REVENUE FUND - OTHER SPECIAL REVENUE - (42XX)**

Amended as of December 31, 2018

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
FACILITIES ACQUISITION & CONSTRUCTION - 7400					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL FACILITIES ACQUISITION & CONSTRUCTION	7400	0.00	0.00	0.00	0.00
FISCAL SERVICES - 7500					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL FISCAL SERVICES	7500	0.00	0.00	0.00	0.00
FOOD SERVICES - 7600					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL FOOD SERVICES	7600	0.00	0.00	0.00	0.00
CENTRAL SERVICES - 7700					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	75,564.59	(9,865.50)	65,699.09
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	3,234.50	(134.50)	3,100.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	52,330.07	9,537.01	61,867.08
TOTAL CENTRAL SERVICES	7700	0.00	131,129.16	(462.99)	130,666.17
TRANSPORTATION SERVICES - 7800					
Salaries	100	0.00	24,209.91		24,209.91
Benefits	200	0.00	2,654.09		2,654.09
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	14,660.25	270.40	14,930.65
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL TRANSPORTATION SERVICES	7800	0.00	41,524.25	270.40	41,794.65
OPERATION OF PLANT - 7900					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL OPERATION OF PLANT	7900	0.00	0.00	0.00	0.00
MAINTENANCE OF PLANT - 8100					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL MAINTENANCE OF PLANT	8100	0.00	0.00	0.00	0.00

AMENDMENT NO. - 4

Resolution to Amend: SPECIAL REVENUE FUND - OTHER SPECIAL REVENUE - (42XX)

Amended as of December 31, 2018

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
ADMINISTRATIVE TECHNOLOGY SERVICES - 8200					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	26,851.00		26,851.00
Other Expenses	700	0.00	0.00		0.00
TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES	8200	0.00	26,851.00	0.00	26,851.00
COMMUNITY SERVICES - 9100					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	900,000.00	902,000.00	0.00	902,000.00
TOTAL COMMUNITY SERVICES	9100	900,000.00	902,000.00	0.00	902,000.00
DEBT SERVICES - 9200					
Other Expenses	700	0.00	0.00		0.00
TOTAL DEBT SERVICES	9200	0.00	0.00		0.00
SEQUESTRATION - 9999					
Sequestration	999	0.00	1,065.00	0.00	1,065.00
TOTAL SEQUESTRATION	9999	0.00	1,065.00	0.00	1,065.00
TOTAL TRANSFERS	9700	0.00	0.00		0.00
TOTAL APPROPRIATIONS AND TRANSFERS		11,202,723.19	11,221,880.34	707.37	11,222,587.71
Ending Fund Balance (June 30, 2019)		0.00	0.00		0.00
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		11,202,723.19	11,221,880.34	707.37	11,222,587.71

AMENDMENT NO. - 4

Resolution to Amend: DEBT SERVICE FUND

Amended as of December 31, 2018

REVENUE	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Revenues as of 11/30/18	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/18
STATE SOURCES:					
CO & DS Distributed	3321	0.00	0.00		0.00
CO & DS Withheld for SBE/COBI Bonds	3322	82,900.00	82,900.00		82,900.00
Cost of Issuing SBE/COBI Bonds	3324	0.00	0.00		0.00
Interest on Undistributed CO & DS	3325	0.00	0.00		0.00
SBE/COBI Bond Interest	3326	200.00	200.00		200.00
Racing Commission Funds	3341	0.00	0.00		0.00
Total State	3300	83,100.00	83,100.00	0.00	83,100.00
LOCAL SOURCES:					
District Debt Service Taxes	3412	0.00	0.00		0.00
Local Sales Tax	3418	0.00	0.00		0.00
Tax Redemption	3421	0.00	0.00		0.00
Excess Fees	3423	0.00	0.00		0.00
Rent	3425	0.00	0.00		0.00
Interest, Including Profit on Investment	3430	0.00	0.00		0.00
Gifts, Grants, and Bequests	3440	0.00	0.00		0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		83,100.00	83,100.00	0.00	83,100.00
OTHER FINANCING SOURCES					
Sales of Bonds	3710	0.00	0.00		0.00
Proceeds of Refunding Bonds	3715	0.00	0.00		0.00
Loans	3720	0.00	0.00		0.00
Proceeds of Certificates of Participation	3750	0.00	0.00		0.00
Sale of Refund Bond Premium	3792	0.00	0.00		0.00
Transfers In:					
From General Fund	3610	0.00	0.00		0.00
From Capital Projects Funds	3630	3,141,585.00	3,141,585.00		3,141,585.00
Interfund	3650	0.00	0.00		0.00
From Permanent Fund	3660	0.00	0.00		0.00
From Internal Service Funds	3670	0.00	0.00		0.00
From Enterprise Funds	3690	0.00	0.00		0.00
Total Transfers In	3600	3,141,585.00	3,141,585.00	0.00	3,141,585.00
TOTAL OTHER FINANCING SOURCES		3,141,585.00	3,141,585.00	0.00	3,141,585.00
TOTAL REVENUES & OTHER FINANCING SOURCES		3,224,685.00	3,224,685.00	0.00	3,224,685.00
Fund Balance, July 1, 2018	2800	7,293,398.52	7,293,398.52	0.00	7,293,398.52
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		10,518,083.52	10,518,083.52	0.00	10,518,083.52

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
Debt Services - 9200					
Salaries	7100	78,000.00	78,000.00		78,000.00
Benefits	7200	465,626.00	465,626.00		465,626.00
Purchased Services	7300	5,450.00	5,450.00		5,450.00
Bond Escrow Refunded Pymt	7600	0.00	0.00		0.00
Energy Services	7900	0.00	0.00		0.00
TOTAL DEBT SERVICES	9200	549,076.00	549,076.00	0.00	549,076.00
Transfers Out - 9700					
To General Fund	9100	0.00	0.00		0.00
To Capital Projects Funds	9300	0.00	0.00		0.00
To Special Revenue Funds	9400	0.00	0.00		0.00
Interfund (Debt Service Only)	9500	0.00	0.00		0.00
To Permanent Fund	9600	0.00	0.00		0.00
To Internal Service Funds	9700	0.00	0.00		0.00
To Enterprise Funds	9900	0.00	0.00		0.00
TOTAL TRANSFERS OUT	9700	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND TRANSFERS		549,076.00	549,076.00	0.00	549,076.00
TOTAL ENDING FUND BALANCE (JUNE 30, 2019)	2700	9,969,007.52	9,969,007.52	0.00	9,969,007.52
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		10,518,083.52	10,518,083.52	0.00	10,518,083.52

AMENDMENT NO. - 4

Resolution to Amend: CAPITAL PROJECTS FUNDS

Amended as of December 31, 2018

REVENUE	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Revenues as of 11/30/18	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/18
STATE SOURCES:					
CO & DS Distributed	3321	160,543.00	160,543.00		160,543.00
Interest on Undistributed CO & DS	3325	7,155.00	7,155.00		7,155.00
Racing Commission Funds	3341	0.00	0.00		0.00
Public Education Capital Outlay (PECO)	3391	353,533.00	353,533.00		353,533.00
Classrooms First Program	3392	0.00	0.00		0.00
School Infrastructure Thrift Program	3393	0.00	0.00		0.00
Effort Index Grants	3394	0.00	0.00		0.00
Smart Schools Small County Asst. Program	3395	0.00	0.00		0.00
Class Size Reduction/Capital Funds	3396	0.00	0.00		0.00
Charter School Capital Outlay Funding	3397	0.00	0.00		0.00
Other Misc. State Revenue	3399	0.00	0.00	532,909.00	532,909.00
Total State Sources	3300	521,231.00	521,231.00	532,909.00	1,054,140.00
LOCAL:					
District Local Capital Improvement Tax	3413	14,384,254.00	14,384,254.00		14,384,254.00
Local Sales Tax	3418	0.00	0.00		0.00
Tax Redemption	3421	0.00	0.00		0.00
Interest, Including Profit on Investment	343X	350,000.00	350,000.00		350,000.00
Gifts, Grants, and Bequests	3440	0.00	0.00		0.00
Misc. Local Sources	3490	0.00	0.00		0.00
Other Misc. Local Revenue	3495	259,630.00	259,630.00	80,850.00	340,480.00
Impact Fees	3496	725,368.00	725,368.00		725,368.00
Refunds of Prior Year Expenditures	3497	0.00	0.00		0.00
Total Local Sources	3400	15,719,252.00	15,719,252.00	80,850.00	15,800,102.00
Total Estimated Revenues		16,240,483.00	16,240,483.00	613,759.00	16,854,242.00
Sale of Equipment	37XX	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES		16,240,483.00	16,240,483.00	613,759.00	16,854,242.00
Fund Balance, July 1, 2018	2800	22,663,926.61	22,663,926.61		22,663,926.61
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		38,904,409.61	38,904,409.61	613,759.00	39,518,168.61

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
Library Books (New Libraries)	61XX	0.00	0.00		0.00
Audio-Visual Materials (Non-Consumable)	62XX	0.00	0.00		0.00
Buildings and Fixed Equipment	63XX	0.00	0.00		0.00
Furniture, Fixtures, and Equipment	64XX	2,684,417.00	2,709,418.96	285,646.12	2,995,065.08
Motor Vehicles (Including Buses)	65XX	1,193,304.00	1,160,302.04	(105,679.00)	1,054,623.04
Land	6600	150,000.00	150,000.00		150,000.00
Improvements other than Buildings	6700	1,329,732.04	1,329,732.04	284,019.27	1,613,751.31
Remodeling and Renovations	6800	4,379,691.00	4,379,691.00	287,051.93	4,666,742.93
Computer Software	6900	0.00	5,180.55		5,180.55
Redemption of Principal	7100	0.00	0.00		0.00
Interest	7200	0.00	0.00		0.00
Dues and Fees	7300	500.00	500.00		500.00
TOTAL FACILITIES ACQUISITION & CONSTRUCTION		9,737,644.04	9,734,824.59	751,038.32	10,485,862.91
Debt Services - 9200					
Dues and Fees	7300	0.00	0.00		0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00
Transfers Out - 9700					
To General Fund	9100	7,828,427.50	7,840,296.95	13,583.40	7,853,880.35
To Debt Service Funds	9200	3,141,585.00	3,141,585.00		3,141,585.00
To Capital Projects Funds	9300	0.00	0.00		0.00
To Special Revenue Funds	9400	0.00	0.00		0.00
Interfund (Debt Service Only)	9500	0.00	0.00		0.00
To Permanent Fund	9600	0.00	0.00		0.00
To Internal Service Funds	9700	0.00	0.00		0.00
To Enterprise Funds	9900	0.00	0.00		0.00
TOTAL TRANSFERS OUT	9700	10,970,012.50	10,981,881.95	13,583.40	10,995,465.35
TOTAL APPROPRIATIONS & TRANSFERS OUT		20,707,656.54	20,716,706.54	764,621.72	21,481,328.26
TOTAL ENDING FUND BALANCE (JUNE 30, 2019)	2700	18,196,753.07	18,187,703.07	(150,862.72)	18,036,840.35
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		38,904,409.61	38,904,409.61	613,759.00	39,518,168.61

AMENDMENT NO. - 4

Resolution to Amend: SELF INSURANCE FUND

Amended as of December 31, 2018

REVENUE	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Revenues as of 11/30/18	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/18
OPERATING REVENUES:					
Charges for Services	3481	7,500.00	7,500.00		7,500.00
Charges for Sales	3482	0.00	0.00		0.00
Premium Revenue	3484	16,500,000.00	16,500,000.00		16,500,000.00
Other Operating Revenue	3489	250,000.00	250,000.00		250,000.00
Total Operating Revenues		16,757,500.00	16,757,500.00	0.00	16,757,500.00
Special Revenue - Other Special Revenue					
Interest, Including Profit on Investment	3430	75,000.00	75,000.00		75,000.00
Gifts, Grants, and Bequests	3440	0.00	0.00		0.00
Other Misc. Local Sources	349X	39,996.00	39,996.00		39,996.00
Loss Recoveries	3740	0.00	0.00		0.00
Stop Loss	3743	0.00	0.00		0.00
Gain on Disposition of Assets	3780	0.00	0.00		0.00
Total Nonoperating Revenues		114,996.00	114,996.00	0.00	114,996.00
Transfers In:					
From General Fund	3610	0.00	0.00		0.00
From Capital Projects Funds	3630	0.00	0.00		0.00
Interfund	3650	0.00	0.00		0.00
From Permanent Fund	3660	0.00	0.00		0.00
From Internal Service Funds	3670	0.00	0.00		0.00
From Enterprise Funds	3690	0.00	0.00		0.00
Total Transfers In	3600	0.00	0.00		0.00
TOTAL REVENUES & TRANSFERS IN		16,872,496.00	16,872,496.00	0.00	16,872,496.00
Net Assets, July 1, 2018	2800	3,750,827.37	3,750,827.37		3,750,827.37
TOTAL ESTIMATED REVENUES, OTHER FINANCIAL SOURCES, AND FUND BALANCE		20,623,323.37	20,623,323.37	0.00	20,623,323.37

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2018-19 BUDGET as of 08/31/18	Appropriations as of 11/30/18	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/18
STAFF SERVICES - 7730					
Salaries	100	26,104.00	26,104.00	(261.04)	25,842.96
Benefits	200	10,714.81	10,714.81	440.03	11,154.84
Purchased Services	300	3,604,385.50	3,604,385.50		3,604,385.50
Energy Services	400	4,220.00	4,220.00		4,220.00
Materials & Supplies	500	33,000.00	33,000.00		33,000.00
Capital Outlay	600	7,500.00	7,500.00		7,500.00
Other Expenses	700	12,513,000.00	12,513,000.00		12,513,000.00
TOTAL OPERATING EXPENSES	7730	16,198,924.31	16,198,924.31	178.99	16,199,103.30
OPERATION OF PLANT - 7900					
Salaries	100	10,000.00	15,389.71	1,545.25	16,934.96
Benefits	200	1,751.00	2,675.67	(1,568.59)	1,107.08
Purchased Services	300	2,000.00	2,000.00	0.00	2,000.00
Energy Services	400	0.00	0.00	0.00	0.00
Materials & Supplies	500	1,000.00	1,000.00	0.00	1,000.00
Capital Outlay	600	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	85.00	0.00	85.00
TOTAL OPERATION OF PLANT	7900	14,751.00	21,150.38	(23.34)	21,127.04
MAINTENANCE OF PLANT - 8100					
Salaries	100	0.00	0.00		0.00
Benefits	200	0.00	0.00		0.00
Purchased Services	300	1,000.00	1,000.00		1,000.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL MAINTENANCE OF PLANT	8100	1,000.00	1,000.00	0.00	1,000.00
TOTAL APPROPRIATIONS		16,214,675.31	16,221,074.69	155.65	16,221,230.34
Net Assets, June 30, 2019		4,408,648.06	4,402,248.68	(155.65)	4,402,093.03
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		20,623,323.37	20,623,323.37	(0.00)	20,623,323.37

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Director Department of Finance

Additional contact(s)/originator Lanette Strickland, Internal Auditor

Financial Statements and Independent Auditor's Report Citrus County District School Board Fiduciary Funds [Private-Purpose Trust Fund and

Document Title Agency Funds (Internal Accounts)] Citrus County, FL as of June 30, 2018

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

Approve the Financial Statements and Independent Auditor's Report Citrus County District School Board Fiduciary Funds [Private-Purpose Trust Fund and Agency Funds (Internal Accounts)] Citrus County, FL as of June 30, 2018

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Executive Summary/Highlights:

Annually the Private-Purpose Trust Fund held at Withlacoochee Technical College and the Internal Accounts held at each individual School, _____ are audited by an Independent Audit Firm in accordance with Government Auditing Standards.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
CITRUS COUNTY DISTRICT SCHOOL BOARD
FIDUCIARY FUNDS [PRIVATE-PURPOSE TRUST FUNDS
AND AGENCY FUNDS (INTERNAL ACCOUNTS)]
CITRUS COUNTY, FLORIDA**

JUNE 30, 2018

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
CITRUS COUNTY DISTRICT SCHOOL BOARD
FIDUCIARY FUNDS [PRIVATE-PURPOSE TRUST FUNDS
AND AGENCY FUNDS (INTERNAL ACCOUNTS)]**

CITRUS COUNTY, FLORIDA

JUNE 30, 2018

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**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
CITRUS COUNTY DISTRICT SCHOOL BOARD
FIDUCIARY FUNDS [PRIVATE-PURPOSE TRUST FUNDS
AND AGENCY FUNDS (INTERNAL ACCOUNTS)]**

CITRUS COUNTY, FLORIDA

JUNE 30, 2018

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INDEPENDENT AUDITORS' REPORT

Citrus County District School Board
Citrus County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Citrus County District School Board's (the District) [Private-Purpose Trust Funds (Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position) and Agency Funds (Statement of Fiduciary Net Position) (Internal Accounts)] as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's Fiduciary Funds as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Certified Public Accountants

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309

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MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

Citrus County District School Board
Citrus County, Florida

INDEPENDENT AUDITORS' REPORT
(Concluded)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Fiduciary Funds of the District, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to Financial Statements, the accompanying financial statements include only the fiduciary net position and the changes of fiduciary net position of the Fiduciary Funds. The financial statements do not include other financial activities of the District and, accordingly, do not purport to, and do not present the fiduciary net position, or changes therein, of the District in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

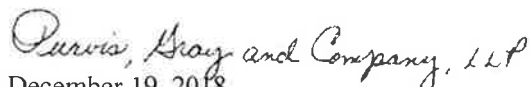
Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's Fiduciary Funds. The information listed in the table of contents as supplementary information, consisting of the Schedules of Changes in Assets and Liabilities, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the District's Fiduciary Funds and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the District's Fiduciary Funds or to the District's Fiduciary Fund's themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Changes in Assets and Liabilities are fairly stated in all material respects in relation to the District's Fiduciary Funds as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.


December 19, 2018
Ocala, Florida

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA

ASSETS

	<u>Agency Funds</u>	<u>Private- Purpose Trust Fund</u>
Assets		
Cash and Cash Equivalents	\$ 2,546,446	\$ 123,246
Accounts Receivable, Net	76,577	0
Inventory	4,529	0
Total Assets	<u>2,627,552</u>	<u>123,246</u>

LIABILITIES

Liabilities		
Accounts Payable	43,889	0
Assets Held for Others	2,583,663	0
Total Liabilities	<u>2,627,552</u>	<u>0</u>
Net Position	<u>\$ 0</u>	<u>\$ 123,246</u>

See accompanying note.

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

ASSETS

	<u>Private-Purpose Trust Fund</u>
Additions	
Contributions:	
Individuals and Organizations	\$ 41,607
Total Additions	<u>41,607</u>
Deductions	
Scholarships Awarded	(47,079)
Total Deductions	<u>(47,079)</u>
Change in Net Position	(5,472)
Net Position, July 1, 2017	<u>128,718</u>
Net Position, June 30, 2018	<u>\$ 123,246</u>

See accompanying note.

**NOTE TO FINANCIAL STATEMENTS
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Fiduciary Funds [Private-Purpose Trust Funds and Agency Funds (Internal Accounts)] of Citrus County District School Board (the District) have been prepared to conform to generally accepted accounting principles, as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to Florida Statutes, Section 1001.51(11)(f), the Superintendent of Schools is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education. The following is a summary of the more significant of these policies:

Reporting Entity

The accompanying financial statements include the effects of activity relating exclusively to the Fiduciary Funds [Private-Purpose Trust Funds and Agency Funds (Internal Accounts)] of the schools within the District. The financial statements do not include other financial activities of the District. Therefore, the accompanying financial statements do not purport to, and do not, present the net position, or changes therein, of the District in accordance with accounting principles generally accepted in the United States of America.

The Fiduciary Funds are also included in the financial reporting entity of the District.

Within the Fiduciary Funds, the District reports the following fiduciary fund types:

- *Private-Purpose Trust Fund*—to account for various endowments, the earnings of which are held in trust for scholarships to students from Withlacoochee Technical College. In the current year, the scholarship funds from Citrus High School were transferred to the District.
- *Agency Funds*—to account for resources of the schools' internal funds, which are used to administer monies, collected at the District's schools in connection with student, athletic, class, and club activities. The fund is made up of all of the internal account activity of the District's twenty-three elementary, middle, and high schools, as well as other internal accounts for special schools and programs, and are unbudgeted public funds under the control and supervision of the District, with individual school principals having day-to-day responsibility over their respective schools, as required by the Red Book.

The collection and disbursement of internal accounts is performed in accordance with Florida Statutes, School Board rules, and the Financial and Program Cost Accounting and Reporting for Florida Schools manual, published by the Florida Department of Education.

The District accounts for student activity funds in an agency fund because the fund is custodial in nature and does not measure the results of operations.

Measurement Focus and Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting.

NOTE TO FINANCIAL STATEMENTS
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA
(Concluded)

Note 1 - Summary of Significant Accounting Policies (Concluded)

Cash and Cash Equivalents

Cash deposits and certificates of deposits are held by banks qualified as public depositories under Florida law. All deposits and certificates of deposits are insured by federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes; thus, all bank balances of the Student Activity Funds of the District are fully-insured or collateralized.

Accounts Receivable

The majority of the accounts receivables are recorded for tuition/fees and facility use that are earned and unpaid as of year-end. An allowance for uncollectible accounts was recorded for Withlacoochee Technical College receivables in the amount of \$28,529.

Inventory

Inventory consists of various school supplies and is reported at cost under the first-in first-out method.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Citrus High School						
	Cash Balances		Transfer		Cash Balances	
	July 1, 2017	Additions	Deductions	In	(Out)	June 30, 2018
Athletics	\$ 59,775	\$ 254,419	\$ (225,138)	\$ 42,164	\$ (44,930)	\$ 86,290
Music	194	150	(280)	0	0	64
Classes	9,230	55,502	(59,072)	802	(2,941)	3,521
Clubs	62,787	147,872	(153,550)	13,471	(9,351)	61,229
Departments	7,446	1,239	(1,606)	0	(87)	6,992
Trusts	22,775	24,084	(28,277)	1,451	(1,338)	18,695
General	18,105	231,610	(225,060)	5,625	(4,866)	25,414
Total Cash	\$ 180,312	\$ 714,876	\$ (692,983)	\$ 63,513	\$ (63,513)	202,205
Accounts Receivable	0	5,171	0	0	0	5,171
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 207,376

SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crystal River High School

	Cash Balances		Deductions	Transfer		Cash Balances
	July 1, 2017	Additions		In	(Out)	
Athletics	\$ 116,182	\$ 194,910	\$ (210,801)	\$ 49,334	\$ (50,375)	\$ 99,250
Music	3,940	9,368	(6,900)	396	(396)	6,408
Classes	69,321	109,961	(94,118)	2,924	(1,924)	86,164
Clubs	44,508	99,511	(66,395)	11,054	(14,078)	74,600
Departments	10,245	6,641	(5,656)	15	(315)	10,930
Trusts	24,593	41,203	(44,064)	4,347	(1,513)	24,566
General	23,558	310,974	(308,408)	2,599	(2,068)	26,655
Total Cash	<u>\$ 292,347</u>	<u>\$ 772,568</u>	<u>\$ (736,342)</u>	<u>\$ 70,669</u>	<u>\$ (70,669)</u>	328,573
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	(6,132)	(37,908)	6,132	0	0	<u>(37,908)</u>
Assets Held for Others						<u>\$ 290,665</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Lecanto High School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2017					June 30, 2018
Athletics	\$ 94,903	\$ 241,414	\$ (227,501)	\$ 30,705	\$ (37,376)	\$ 102,145
Music	654	76,528	(70,203)	144	(892)	6,231
Classes	13,241	31,927	(27,248)	2,977	(9,073)	11,824
Clubs	47,126	76,809	(79,127)	799	(2,791)	42,816
Departments	13,058	45,231	(32,157)	10,893	(25)	37,000
Trusts	25,109	19,765	(20,719)	4,855	(280)	28,730
General	46,688	280,579	(307,867)	1,711	(1,647)	19,464
Total Cash	<u>\$ 240,779</u>	<u>\$ 772,253</u>	<u>\$ (764,822)</u>	<u>\$ 52,084</u>	<u>\$ (52,084)</u>	248,210
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						<u>\$ 248,210</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Citrus Springs Middle School

	Cash		Transfer		Cash	
	Balances	Additions	Deductions	In		Balances
July 1, 2017						
Athletics	\$ 11,579	\$ 20,426	\$ (23,343)	\$ 11,127	\$ (11,127)	\$ 8,662
Music	131	1,059	(593)	0	0	597
Classes	2,087	3,097	(3,099)	200	0	2,285
Clubs	1,980	2,601	(2,243)	0	0	2,338
Departments	14,853	3,040	(5,323)	0	(2,016)	10,554
Trusts	9,222	22,383	(23,742)	40	(236)	7,667
General	15,649	76,567	(77,814)	2,012	0	16,414
Total Cash	\$ 55,501	\$ 129,173	\$ (136,157)	\$ 13,379	\$ (13,379)	48,517
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 48,517

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crystal River Middle School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Athletics	\$ 25,784	\$ 31,794	\$ (36,809)	\$ 223	\$ (223)	\$ 20,769
Music	3,142	18,824	(13,195)	0	0	8,771
Classes	16,611	33,992	(33,111)	2,113	(60)	19,545
Clubs	13,634	11,203	(12,003)	413	0	13,247
Departments	14,819	6,489	(5,914)	3,552	(198)	18,748
Trusts	12,630	15,047	(15,010)	60	(39)	12,688
General	42,225	161,785	(159,941)	169	(6,010)	38,228
Total Cash	\$ 128,845	\$ 279,134	\$ (275,983)	\$ 6,530	\$ (6,530)	131,996
Accounts Receivable	0	160	0	0	0	160
Inventory	0	1,643	0	0	0	1,643
Accounts Payable	0	(5,246)	0	0	0	(5,246)
Assets Held for Others						\$ 128,553

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Inverness Middle School

	Cash Balances		Deductions	Transfer		Cash
	July 1, 2017	Additions		In	(Out)	June 30, 2018
Athletics	\$ 29,930	\$ 38,878	\$ (51,295)	\$ 2,240	\$ (2,076)	\$ 17,677
Music	5,402	14,992	(14,534)	1,144	(491)	6,513
Classes	6,021	23,886	(21,883)	201	(966)	7,259
Clubs	32,272	51,614	(49,057)	3,347	(4,841)	33,335
Departments	2,766	4,494	(5,030)	1,300	(71)	3,459
Trusts	7,527	8,223	(11,503)	2,305	(337)	6,215
General	15,851	126,539	(113,977)	952	(2,707)	26,658
Total Cash	\$ 99,769	\$ 268,626	\$ (267,279)	\$ 11,489	\$ (11,489)	101,116
Accounts Receivable	0	421	0	0	0	421
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 101,537

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Lecanto Middle School

	Cash Balances		Deductions	Transfer		Cash Balances
	July 1, 2017	Additions		In	(Out)	June 30, 2018
Athletics	\$ 22,702	\$ 50,518	\$ (35,911)	\$ 8,958	\$ (17,319)	\$ 28,948
Music	1,682	49,634	(50,265)	8,590	(7,785)	1,856
Classes	5,294	40,734	(40,373)	4,495	(1,738)	8,412
Clubs	18,849	42,710	(42,173)	8,426	(8,647)	19,165
Departments	6,485	8,969	(10,626)	1,500	(573)	5,755
Trusts	4,559	19,131	(18,228)	1,154	(244)	6,372
General	11,250	82,565	(87,231)	3,229	(46)	9,767
Total Cash	\$ 70,821	\$ 294,261	\$ (284,807)	\$ 36,352	\$ (36,352)	80,275
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 80,275

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Central Ridge Elementary School

	Cash			Transfer		Cash
	Balances	Additions	Deductions	In	(Out)	Balances
July 1, 2017	June 30, 2018					
Classes	\$ 1,803	\$ 1,115	\$ (3,683)	\$ 2,751	\$ (165)	\$ 1,821
Clubs	6,376	6,930	(7,291)	0	0	6,015
Departments	2,877	1,064	(2,496)	1,244	0	2,689
Trusts	8,252	7,410	(8,471)	454	(96)	7,549
General	20,898	51,559	(44,756)	321	(4,509)	23,513
Total Cash	\$ 40,206	\$ 68,078	\$ (66,697)	\$ 4,770	\$ (4,770)	41,587
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	(735)	0	0	0	(735)
Assets Held for Others						\$ 40,852

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Citrus Springs Elementary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Music	\$ 1,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,110
Classes	1	13,876	(12,498)	20	(1,383)	16
Clubs	3,734	9,042	(6,970)	100	(74)	5,832
Departments	2,324	3,190	(1,672)	33	0	3,875
Trusts	5,200	900	(1,244)	80	(20)	4,916
General	24,409	49,321	(49,020)	1,368	(124)	25,954
Total Cash	\$ 36,778	\$ 76,329	\$ (71,404)	\$ 1,601	\$ (1,601)	41,703
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 41,703

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crystal River Primary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Music	\$ 151	\$ 340	\$ (142)	\$ 0	\$ 0	\$ 349
Classes	4,003	1,656	(1,219)	89	(1,470)	3,059
Clubs	1,004	1,694	(1,278)	0	0	1,420
Departments	2,702	510	(241)	1,856	0	4,827
Trusts	4,037	7,015	(6,667)	1,920	(1,226)	5,079
General	32,379	58,729	(56,528)	296	(1,465)	33,411
Total Cash	\$ 44,276	\$ 69,944	\$ (66,075)	\$ 4,161	\$ (4,161)	48,145
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 48,145

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Floral City Elementary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Classes	\$ 7,202	\$ 4,024	\$ (4,653)	\$ 1,728	\$ (401)	\$ 7,900
Clubs	555	157	(117)	0	0	595
Departments	546	120	(368)	207	0	505
Trusts	1,604	1,834	(1,248)	0	(898)	1,292
General	11,124	36,283	(32,415)	334	(970)	14,356
Total Cash	\$ 21,031	\$ 42,418	\$ (38,801)	\$ 2,269	\$ (2,269)	24,648
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 24,648

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Forest Ridge Elementary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Music	\$ 826	\$ 875	\$ (855)	\$ 0	\$ 0	\$ 846
Classes	6,880	17,097	(17,148)	831	(1,223)	6,437
Clubs	2,800	4,032	(3,677)	1,455	0	4,610
Departments	3,797	0	(45)	1,097	0	4,849
Trusts	13,946	5,910	(7,802)	136	(2,184)	10,006
General	40,311	87,195	(87,763)	4,953	(5,065)	39,631
Total Cash	\$ 68,560	\$ 115,109	\$ (117,290)	\$ 8,472	\$ (8,472)	66,379
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 66,379

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Hernando Elementary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2017					June 30, 2018
Classes	\$ 598	\$ 10,620	\$ (9,969)	\$ 676	\$ (685)	\$ 1,240
Clubs	8,731	9,117	(6,953)	430	(3,298)	8,027
Departments	2,276	505	(248)	0	0	2,533
Trusts	9,055	475	(1,216)	0	0	8,314
General	25,524	61,602	(61,419)	3,443	(566)	28,584
Total Cash	\$ 46,184	\$ 82,319	\$ (79,805)	\$ 4,549	\$ (4,549)	48,698
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 48,698

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Homosassa Elementary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Music	\$ 549	\$ 830	\$ (619)	\$ 0	\$ 0	\$ 760
Classes	1,125	3,716	(3,783)	0	0	1,058
Clubs	5,210	3,198	(2,116)	0	0	6,292
Departments	3,605	1,711	(1,457)	0	0	3,859
Trusts	16,371	8,690	(3,569)	0	(45)	21,447
General	12,614	46,675	(48,173)	45	0	11,161
Total Cash	\$ 39,474	\$ 64,820	\$ (59,717)	\$ 45	\$ (45)	44,577
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 44,577

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Inverness Primary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Music	\$ 94	\$ 0	\$ 0	\$ 318	\$ 0	\$ 412
Classes	7,486	28,628	(28,837)	93	(757)	6,613
Clubs	532	1,165	(807)	0	0	890
Departments	2,025	0	(45)	373	0	2,353
Trusts	5,991	2,214	(2,565)	639	(5)	6,274
General	35,444	83,130	(77,254)	5,907	(6,568)	40,659
Total Cash	\$ 51,572	\$ 115,137	\$ (109,508)	\$ 7,330	\$ (7,330)	57,201
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 57,201

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Lecanto Primary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Music	\$ 84	\$ 30	\$ 0	\$ 0	\$ 0	\$ 114
Classes	706	9,421	(8,873)	0	(632)	622
Clubs	5,813	5,380	(2,354)	0	0	8,839
Departments	2,879	263	(99)	0	0	3,043
Trusts	2,267	1,906	(2,445)	907	(184)	2,451
General	5,256	26,801	(26,133)	954	(1,045)	5,833
Total Cash	<u>\$ 17,005</u>	<u>\$ 43,801</u>	<u>\$ (39,904)</u>	<u>\$ 1,861</u>	<u>\$ (1,861)</u>	20,902
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						<u>\$ 20,902</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Pleasant Grove Elementary School

	Cash Balances		Deductions	Transfer		Cash
	July 1, 2017	Additions		In	(Out)	Balances June 30, 2018
Classes	\$ 7,046	\$ 30,805	\$ (29,520)	\$ 0	\$ 0	\$ 8,331
Clubs	10,314	8,291	(6,894)	422	0	12,133
Departments	11,345	6,298	(5,198)	0	0	12,445
Trusts	19,040	8,808	(5,520)	96	(1,029)	21,395
General	15,147	70,966	(68,875)	1,246	(735)	17,749
Total Cash	\$ 62,892	\$ 125,168	\$ (116,007)	\$ 1,764	\$ (1,764)	72,053
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	(146)	0	146	0	0	0
Assets Held for Others						\$ 72,053

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Rock Crusher Elementary School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Music	\$ 1,758	\$ 841	\$ (1,453)	\$ 0	\$ 0	\$ 1,146
Classes	9,769	22,318	(23,798)	20	(64)	8,245
Clubs	1,907	2,296	(3,220)	365	0	1,348
Departments	2,771	522	(949)	0	0	2,344
Trusts	3,546	3,673	(2,388)	59	(15)	4,875
General	69,482	98,403	(99,630)	0	(365)	67,890
Total Cash	\$ 89,233	\$ 128,053	\$ (131,438)	\$ 444	\$ (444)	85,848
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						\$ 85,848

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crest School

	Cash			Transfer		Cash
	Balances July 1, 2017	Additions	Deductions	In	(Out)	Balances June 30, 2018
Classes	\$ 2,333	\$ 210	\$ (614)	\$ 32	\$ (18)	\$ 1,943
Clubs	1,866	974	(1,253)	59	(1,099)	547
Trusts	20,305	8,450	(3,948)	66	(625)	24,248
General	5,878	46,632	(40,326)	2,040	(455)	13,769
Total Cash	<u>\$ 30,382</u>	<u>\$ 56,266</u>	<u>\$ (46,141)</u>	<u>\$ 2,197</u>	<u>\$ (2,197)</u>	40,507
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						<u>\$ 40,507</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Marine Science Station

	Cash Balances		Deductions	Transfer		Cash
	July 1, 2017	Additions		In	(Out)	June 30, 2018
Classes	\$ 26,915	\$ 31,891	\$ (43,249)	\$ 8,100	\$ 0	\$ 23,657
Clubs	106	0	0	0	0	106
Trusts	4,647	9,872	(11)	0	(8,100)	6,408
General	11,047	57,082	(57,934)	42,700	(42,700)	10,195
Total Cash	<u>\$ 42,715</u>	<u>\$ 98,845</u>	<u>\$ (101,194)</u>	<u>\$ 50,800</u>	<u>\$ (50,800)</u>	40,366
Accounts Receivable	9,240	9,240	(9,240)	0	0	9,240
Inventory	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						<u>\$ 49,606</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2018
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Withlacoochee Technical College

	Cash Balances			Transfer		Cash Balances
	July 1, 2017	Additions	Deductions	In	(Out)	June 30, 2018
Classes	\$ 27,230	\$ 956,450	\$ (954,645)	\$ 43	\$ (3,346)	\$ 25,732
Clubs	22,005	21,661	(8,993)	605	(410)	34,868
Trusts	123,249	166,355	(154,926)	0	(8,139)	126,539
General	530,984	615,768	(564,299)	4,448	(1,100)	585,801
Total Cash	\$ 703,468	\$ 1,760,234	\$ (1,682,863)	\$ 5,096	\$ (12,995)	772,940
Accounts Receivable	141,806	25,137	(76,829)	0	0	90,114
Allowance	(14,675)	(13,854)	0	0	0	(28,529)
Inventory	3,549	2,886	(3,549)	0	0	2,886
Accounts Payable	0	0	0	0	0	0
Assets Held for Others						<u>837,411</u>
Private Purpose Trust Fund	128,718	21,809	(35,180)	19,798	(11,899)	<u>123,246</u>
Assets Held for Others						<u>\$ 960,657</u>

OTHER REPORTS

**INDEPENDENT REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Citrus County District School Board
Citrus County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the [Private-Purpose Trust Funds (Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position) and Agency Funds (Statement of Fiduciary Net Position) (Internal Accounts)] of the Citrus County School Board District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Fiduciary Funds of the District and have issued our report thereon dated December 19, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Districts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and other matters that we consider to be a significant deficiency as 2013-001.

Certified Public Accountants

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309
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Citrus County District School Board
Citrus County, Florida

**INDEPENDENT REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*
(Concluded)**

Compliance and Other Matters

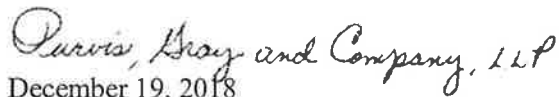
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying District Response Letter. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


December 19, 2018
Ocala, Florida

**SCHEDULE OF FINDINGS AND OTHER MATTERS
CITRUS COUNTY DISTRICT SCHOOL BOARD
FOR THE YEAR ENDED JUNE 30, 2018**

Significant Deficiencies

2013-001 *Finding - Lack of Segregation of Duties*

Because of a limited number of personnel, school employees who maintain accounting records also handle cash collections, cosign checks, and reconcile bank statement balances to the accounting records. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

Recommendation

Internal control over cash transactions would be strengthened if these duties were separated among employees. While we acknowledge that personnel may not always be available to permit such a separation of employee duties and responsibilities, we think it is important that you are made aware of this condition. We noted that some principals are reviewing bank reconciliations in order to help compensate for the lack of segregation of duties. We continue to encourage all principals to perform this review process. We further encourage the principals to require that the bank statements be routed to them unopened and that they examine the cancelled checks (or check copies) for alterations or unusual payees.

Other Matters

In addition to the significant deficiencies described above, our audit procedures disclosed the following immaterial instances of noncompliance at various schools, which are hereafter presented for your consideration. For schools that are not specifically identified, our audit procedures did not disclose other conditions that we feel should be brought to your attention.

Chapter 8, Section III of the Florida Department of Education's "Red Book" provides standards, practices, and procedures for Districts to govern internal accounts. Our audit procedures included the review of cash receipts and disbursements. We noted several instances of noncompliance with these standards, practices, and procedures as they related to the transactions of cash receipts and disbursements at the following schools:

- Citrus High School
- Citrus Springs Middle School
- Crest
- Crystal River High School
- Crystal River Middle School
- Floral City Elementary School
- Forest Ridge Elementary School
- Inverness Middle School
- Lecanto High School
- Lecanto Middle School
- Lecanto Primary School
- Withlacoochee Technical College

We recommend that the District's management continue to monitor and train accounting staff at the Schools to ensure compliance with the Red Book's standards.



SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS

*"Where Learning is the Expectation
And Caring is a Commitment"*

THOMAS KENNEDY
DISTRICT 1

VIRGINIA BRYANT
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

SANDRA COUNTS
DISTRICT 4

LINDA B. POWERS
DISTRICT 5

December 19, 2018

Purvis, Gray & Company, L.L.P.
Attn: Helen Y. Painter
2347 SE 17th Street
Ocala, Florida 34471
Re: Citrus County Schools' Internal Account Audit

Dear Ms. Painter:

Regarding the above-referenced Audit, the District's Response is as follows:

Significant Deficiencies

2013-001 - Lack of Segregation of Accounting Duties

District's Response – The District acknowledges that due to staffing levels, duties cannot always be adequately separated. The District provides a compensating control of review to help mitigate any control issues. The District will encourage Principals to require that the bank statements be routed to them unopened and that they examine the cancelled checks (or check copies) for alteration or unusual payees.

OTHER MATTERS – Immaterial instances

District's Response – The District will continue to reiterate standards, practices and procedures based on the Florida Department of Education's "Red Book" at annual trainings and through monthly e-mails to Bookkeepers.

Respectfully,

Tammy Wilson
Director of Finance

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Director Department of Finance

Additional contact(s)/originator Zachary Leonard, AES Administrator

Financial Statements and Independent Auditor's Report Academy of

Document Title Environmental Science, Citrus County

Board Action Required:

Presentation/Recognition _____ Information X

Consideration/Approval _____

Financial Statements and Independent Auditor's Report Academy of Environmental Science, Citrus County as of June 30, 2018

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Executive Summary/Highlights:

Annually the Academy of Environmental Science operating, capital and internal accounts are audited by an Independent Audit Firm in accordance with Government Auditing Standards.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of work force;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA**

JUNE 30, 2018

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA**

JUNE 30, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Academy of Environmental Science
Citrus County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Academy of Environmental Science (the School), a component unit of the Citrus County School Board District, as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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To the Board of Directors
Academy of Environmental Science
Citrus County, Florida

INDEPENDENT AUDITORS' REPORT
(Concluded)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The supplementary information, listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The information is the responsibility of management and is derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2019, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.


January 25, 2019
Ocala, Florida

**MANAGEMENT DISCUSSION AND ANALYSIS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA**

This discussion and analysis of the Academy of Environmental Science's (the School) financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the School's financial statements, which follow this section.

The following are various financial highlights for fiscal year 2018:

- The School's total net position is \$466,990.
- Total ending unrestricted net position is \$8,800.
- The School had total expenditures for the year of \$464,085 compared to revenues of \$442,095.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This annual report contains government-wide financial statements that report on the School's activities as a whole and fund financial statements that report on the School's individual funds.

Government-wide Financial Statements

The first financial statement is the Statement of Net Position. This statement includes all of the School's assets and liabilities using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are recorded, regardless of when cash is received or paid. Net position – the difference between assets and liabilities – can be used to measure the School's financial position.

The second financial statement is the Statement of Activities. This statement is also shown using the accrual basis of accounting. It shows the increases and decreases in net position during the fiscal year. Over time, the increases or decreases in net position are useful indicators of whether the School's financial health is improving or deteriorating. However, other non-financial factors, such as enrollment levels or changes in state funding, must also be considered when assessing the overall health of the School.

In these statements, all of the School's activities are considered governmental activities. The School has no business-type activities, which are generally financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Following the government-wide financial statements are the fund financial statements. They provide more detailed information about the School's funds:

- **Governmental Funds**—These funds are accounted for using modified accrual accounting. Modified accrual accounting focuses on available cash and other financial assets that can readily be converted to cash. This provides a shorter-term view of the governmental fund's financial position. A reconciliation is provided with these statements, which helps to explain the difference between the fund financial statements and the government-wide financial statements.

The School maintains two individual governmental funds. The General Fund and Capital Projects Fund are considered to be major funds and, accordingly, are separately displayed.

- **Fiduciary Funds**—These funds are used to report assets held in a Trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. The School uses agency funds to account for the resources held for student activities and groups.

**MANAGEMENT DISCUSSION AND ANALYSIS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)**

STATEMENTS OF NET POSITION

	2018	2017
	Governmental	Governmental
	Activities	Activities
Assets		
Cash and Cash Equivalents	\$ 14,404	\$ -
Accounts Receivable	1,112	12,324
Prepaid Items	14,868	0
Capital Assets, Net	449,787	484,684
Total Assets	<u>480,171</u>	<u>497,008</u>
Liabilities		
Current Liabilities	<u>13,181</u>	<u>8,028</u>
Net Position		
Net Investment in Capital Assets	449,787	484,684
Restricted	8,403	-
Unrestricted	8,800	4,296
Total Net Position	<u>\$ 466,990</u>	<u>\$ 488,980</u>

STATEMENTS OF ACTIVITIES

Revenues		
Program Revenues:		
Capital Grants and Contributions	\$ 38,676	\$ 24,185
General Revenues:		
Florida Education Finance Program	403,144	513,620
Other Revenues	275	8,685
Total Revenues	<u>442,095</u>	<u>546,490</u>
Program Expenses		
Instruction	264,159	407,203
Student Personnel Services	80	111
Instruction and Curriculum	3,949	4,969
Instructional Staff Training	348	-
Instruction Related Technology	-	35,444
Board Related	5,208	13,283
School Administration	45,679	40,906
Facilities Acquisition/Construction	-	3,869
Fiscal Services	23,547	27,624
Central Services	2,089	232
Per Pupil Transportation	149	-
Operation of Plant	68,264	74,470
Maintenance of Plant	1,247	-
Technology Services	6,477	8,024
Unallocated Depreciation	42,889	45,919
Total Expenses	<u>464,085</u>	<u>662,054</u>
Changes in Net Position	(21,990)	(115,564)
Net Position - Beginning of Year	<u>488,980</u>	<u>604,544</u>
Net Position - End of Year	<u>\$ 466,990</u>	<u>\$ 488,980</u>

**MANAGEMENT DISCUSSION AND ANALYSIS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Concluded)**

OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

Governmental Activities

The governmental activities generated \$38,676 in program revenues and \$403,419 of general revenues, and incurred \$464,085 of program expenses. This resulted in \$21,990 decrease in net position.

THE SCHOOL'S INDIVIDUAL FUNDS

General Fund

The General Fund's fund balance is \$8,800. Revenues exceeded Expenditures by \$4,504.

Capital Projects Fund

The Capital Projects Fund's fund balance is \$8,403. Revenues exceeded Expenditures by \$8,403.

BUDGETARY HIGHLIGHTS

General Fund

A revised, supplemental budget was adopted during the year. There were no significant budget variances. Actual expenditures were less than budgeted expenditures by a total of \$16,650.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The School spent about \$5,025 for capital assets during the year. Please refer to Note 3 to the accompanying financial statements entitled Capital Assets and Depreciation for more detailed information about the School's capital asset activity.

Debt Administration

The School has no long-term debt. However, the School does have a long-term operating lease with the City of Crystal River, Florida for the use of their facilities.

ECONOMIC FACTORS

We are not currently aware of any conditions that are expected to have a significant effect on the School's financial position or results of operations.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the School's finances and to show the School's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Zachary Leonard, Administrator, 12695 West Fort Island Trail, Crystal River, Florida 33429.

FINANCIAL STATEMENTS

**STATEMENT OF NET POSITION
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
JUNE 30, 2018**

	2018
Assets	
Cash and Cash Equivalents	\$ 14,404
Accounts Receivable	1,112
Prepaid Items	14,868
Capital Assets, Net	449,787
Total Assets	480,171
 Liabilities	
Accounts Payable and Accrued Liabilities	13,181
 Net Position	
Net Investment in Capital Assets	449,787
Restricted	8,403
Unrestricted	8,800
Total Net Position	\$ 466,990

See accompanying notes.

**STATEMENT OF ACTIVITIES
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
FOR FISCAL YEAR ENDED JUNE 30, 2018**

Functions/Programs	Program Revenues				Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Instruction	\$ 264,159	\$ -	-	-	\$ (264,159)
Student Personnel Services	80	-	-	-	(80)
Instruction and Curriculum	3,949	-	-	-	(3,949)
Instructional Staff Training	348	-	-	-	(348)
Board Related	5,208	-	-	-	(5,208)
School Administration	45,679	-	-	-	(45,679)
Facilities Acquisition/Construction	-	-	-	38,676	38,676
Fiscal Services	23,547	-	-	-	(23,547)
Central Services	2,089	-	-	-	(2,089)
Per Pupil Transportation	149	-	-	-	(149)
Operation of Plant	68,264	-	-	-	(68,264)
Maintenance of Plant	1,247	-	-	-	(1,247)
Technology Services	6,477	-	-	-	(6,477)
Unallocated Depreciation	42,889	-	-	-	(42,889)
Total Governmental Activities	\$ 464,085	\$ 0	\$ 0	\$ 38,676	(425,409)
General Revenues					
Florida Education Finance Program					403,144
Other Revenues					275
Total General Revenues					403,419
Change in Net Position					(21,990)
Net Position - Beginning of Year					488,980
Net Position - End of Year					\$ 466,990

See accompanying notes.

BALANCE SHEET
ACADEMY OF ENVIRONMENTAL SCIENCE
GOVERNMENTAL FUNDS
CITRUS COUNTY, FLORIDA
JUNE 30, 2018

	General Fund	Capital Projects Fund	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 1,092	\$ 13,312	\$ 14,404
Accounts Receivable	996	116	1,112
Prepaid Items	14,868	-	14,868
Total Assets	16,956	13,428	30,384
Liabilities and Fund Balances			
Liabilities:			
Accounts Payable and Accrued Liabilities	8,156	5,025	13,181
Fund Balances:			
Restricted	-	8,403	8,403
Nonspendable - Prepaid Items	14,868	-	14,868
Unassigned	(6,068)	-	(6,068)
Total Fund Balances	8,800	8,403	17,203
Total Liabilities and Fund Balances	\$ 16,956	\$ 13,428	\$ 30,384

See accompanying notes.

**RECONCILIATION OF THE BALANCE SHEET TO THE
STATEMENT OF NET POSITION
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Fund Balances - Governmental Funds	\$ 17,203
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Capital assets used in governmental activities are not reported in the governmental funds:	
Capital Assets, Net of Accumulated Depreciation	<u>449,787</u>
Total Net Position - Governmental Activities	<u><u>\$ 466,990</u></u>

See accompanying notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ACADEMY OF ENVIRONMENTAL SCIENCE
GOVERNMENTAL FUNDS
CITRUS COUNTY, FLORIDA
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	General Fund	Capital Projects Fund	Total Governmental Funds
Revenues			
Florida Education Finance Program	\$ 403,144	\$ -	\$ 403,144
Public Education Capital Outlay	-	38,676	38,676
Other Revenue	-	275	275
Total Revenues	403,144	38,951	442,095
Expenditures			
Current:			
Instruction	264,159	-	264,159
Student Personnel Services	80	-	80
Instruction and Curriculum	3,949	-	3,949
Instructional Staff Training	348	-	348
Board Related	5,208	-	5,208
School Administration	45,679	-	45,679
Fiscal Services	23,547	-	23,547
Central Services	2,089	-	2,089
Per Pupil Transportation	149	-	149
Operation of Plant	71,231	-	71,231
Maintenance of Plant	1,247	-	1,247
Technology Services	6,477	-	6,477
Capital Outlay	-	5,025	5,025
(Total Expenditures)	424,163	5,025	429,188
Excess of Revenues Over Expenditures	(21,019)	33,926	12,907
Other Financing Sources (Uses)			
Transfers In	25,523	-	25,523
Transfers (Out)	-	(25,523)	(25,523)
Total Other Financing Sources (Uses)	25,523	(25,523)	-
Net Change in Fund Balances	4,504	8,403	12,907
Fund Balances, Beginning of Year	4,296	-	4,296
Fund Balances, End of Year	\$ 8,800	\$ 8,403	\$ 17,203

See accompanying notes.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 ACADEMY OF ENVIRONMENTAL SCIENCE
 GOVERNMENTAL FUND
 CITRUS COUNTY, FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Excess of Revenues over Expenditures - Total Governmental Funds \$ 12,907

Amounts Reported for Governmental Activities in the Statement of Activities
 are Different Because:

Governmental funds report capital outlays as expenditures. However,
 in the statement of activities, the cost of those assets is depreciated
 over the estimated useful lives:

Expenditures for Capital Assets	5,025
Net Transfers of Capital Assets	2,967
Current Year Depreciation Expense	<u>(42,889)</u>

Change in Net Position - Governmental Activities \$ (21,990)

See accompanying notes.

**STATEMENT OF FIDUCIARY NET POSITION
 ACADEMY OF ENVIRONMENTAL SCIENCE
 FIDUCIARY FUND
 CITRUS COUNTY, FLORIDA
 JUNE 30, 2018**

	Agency Fund
Assets	
Cash and Cash Equivalents	\$ 10,159
Total Assets	10,159
 Liabilities	
Assets Held for Others	10,159
Total Liabilities	10,159
 Net Postion	\$ -

See accompanying notes.

**NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Academy of Environmental Science conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

Reporting Entity

The Academy of Environmental Science, Inc. is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the *Florida Not For Profit Corporation Act*, and Section 1002.33, Florida Statutes. The not-for-profit corporation conducts business as The Academy of Environmental Science (the School). The governing body of the School is the not-for-profit corporation's Board of Directors, which is composed of eight members. The School is currently exempt from state and federal income tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. Accordingly, no provision has been made for income tax liabilities or expenses.

The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under a charter of the sponsoring school district, the Citrus County District School Board (the District). The current charter is effective until June 30, 2022, and may be renewed provided that a program review demonstrates that certain criteria addressed in Section 1002.33(7), Florida Statutes, have been successfully accomplished. At the end of the term of the charter, the District may choose not to renew the charter under grounds specified in the charter, in which case the District is required to notify the School in writing at least 90 days prior to the charter's expiration. Pursuant to Section 1002.33(8)(e), Florida Statutes, the charter school contract provides that in the event the School is dissolved or terminated, any unencumbered funds and all School property purchased with public funds automatically revert to the District. During the term of the charter, the District may also terminate the charter if good cause is shown. The School is considered a component unit of the District.

Criteria for determining if other entities are potential component units of the School which should be reported with the School's basic financial statements are identified and described in the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provide for identification of any entities for which the School is financially accountable and other organizations for which the nature and significance of their relationship with the School are such that exclusion would cause the School's basic financial statements to be misleading or incomplete. Based on these criteria, no component units are included within the reporting entity of the School.

Certain services are provided by the District to the School.

Government-wide Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the School. Governmental activities are reported separately from business-type activities, which rely on fees charged to external parties as their primary revenues. The School has no business-type activities. Any internal interfund activity has been eliminated from the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements (Concluded)

The Statement of Net Position reports the School's financial position as of the end of the fiscal year. In this statement, the School's net position is reported in three categories:

- Net Investment in Capital Assets
- Restricted Net Position
- Unrestricted Net Position

The Statement of Activities is displayed using a net-cost format and reports the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges for services that are directly related to a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The financial transactions of the School are reported in individual funds in the fund financial statements. The governmental fund statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The following governmental funds are used by the School:

General Fund—The General Fund is the general operating fund of the School. It is used to account for and report all financial resources not accounted for and reported in another fund.

Capital Projects Fund—The Capital Projects Fund is primarily used to account for and report financial resources that are restricted to capital uses.

In the accompanying fund financial statements, the General Fund and Capital Projects Fund are considered to be major funds and, therefore, are separately displayed. Additionally, the School reports the following fiduciary fund:

Agency Fund—The Agency Fund is used to account for financial resources held in a purely custodial capacity which are the School's Internal Account for students' activities.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the

**NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)**

Note 1 - Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Concluded)

current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The School's revenue sources are considered to be susceptible to accrual and are recognized in the current fiscal period. Certain other revenue items may be considered to be measurable and available only when cash is received.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

Deposits with Financial Institutions

All deposits are placed in banks that qualify as public depositories, as required by law (*Florida Security for Public Deposits Act*). Accordingly, all deposits are insured by Federal depository insurance and/or collateralized pursuant to Chapter 280, Florida Statutes.

Capital Assets and Depreciation

Capital assets are defined by the School as assets with an initial, individual cost of \$1,000 or more and an estimated useful life of more than one year. These assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.

Depreciable capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture, Fixtures, and Equipment	3 - 10
Leasehold Improvements	7 - 40

Revenue Sources

Revenues for current operations are received primarily from the District pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Florida Statutes, the School reports the number of full-time equivalent (FTE) students and related data to the District. Under the provisions of Florida Statutes, the District reports the number of FTE students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program. Funding for the School is adjusted during the year to reflect the revised calculations by the FDOE under the Florida Education Finance Program and the actual weighted FTE students reported by the School during the designated FTE student survey periods. The School also receives other financial assistance. This assistance is generally based on applications submitted to and approved by the granting agency.

Charter School Capital Outlay Funds - Public Education Outlay Funds (PECO) Funds are appropriated per Section 1013.62(1), Florida Statutes for capital outlay purposes. The Commissioner of Education allocates the funds among eligible Charter Schools.

NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)

Note 1 - Summary of Significant Accounting Policies (Continued)

Net Position

Net position represents the difference between assets and liabilities and is reported in three categories as hereafter described. Net investment in capital assets represents capital assets, net of accumulated depreciation and any outstanding debt related to those assets. Net position is reported as restricted when there are legal limitations imposed on its use by legislation, or external restrictions imposed by other governments, creditors, or grantors. Unrestricted net position does not meet the definitions of the classifications previously described.

When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first, and then unrestricted resources as they are needed.

Fund Balance

The School follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the School is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance is described below:

- *Nonspendable Fund Balance*—Nonspendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.
- *Restricted Fund Balance*—Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance*—Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the School's highest level of decision-making authority, which is a resolution of the Board of Directors. Committed amounts cannot be used for any other purpose unless the School removes those constraints by taking the same type of action.
- *Assigned Fund Balance*—Assigned fund balances are amounts that are constrained by the School's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the Board of Directors; or (b) a body or official to which the Board of Directors has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance*—Unassigned fund balance is the residual classification for the General Fund.

The School's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Compensated Absences

The School contracts with the District for employees; therefore, the liability for compensated absences of the School's personnel is reported by the District.

**NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)**

Note 1 - Summary of Significant Accounting Policies (Concluded)

Income Taxes

The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, the financial statements do not reflect a provision for income taxes. The School is no longer subject to U.S. federal or state income tax examinations by tax authorities for years before 2015.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Budgetary Information

An annual budget is adopted on the modified accrual basis of accounting, consistent with generally accepted accounting principles. Amendments to the budget can only be made with the approval of the Board of Directors. The fund is the legal level of control. For the year ended June 30, 2018, the School had an excess of revenues over appropriations.

Subsequent Events

The School has evaluated events and transactions for potential recognition or disclosure in the financial statements through January 25, 2019, the date the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

Note 2 - Operating Lease

The School's facilities are owned by the City of Crystal River (the City). The School's current lease agreement with the City has been renewed until June 30, 2023 for \$1 per year. The lease was renewed after the City received a letter from the Florida Department of Environmental Protection stating that the required construction and maintenance of a boardwalk and trail and other public access requirements had been met. Therefore, the lease payment was reduced to \$1 annually through 2023. This letter was dated May 13, 2014. Rent paid in 2018 totaled \$23,724. The future lease payment requirement is as follows:

<u>Year Ending September 1,</u>	<u>Amount</u>
2019	\$ 1
2020	1
2021	1
2022	1
2023	1
	<u>5</u>
	<u>\$ 5</u>

Note 3 - Capital Assets and Depreciation

Capital asset activity for the year ended June 30, 2018, was as follows:

**NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)**

Note 3 - Capital Assets and Depreciation (Concluded)

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance June 30, 2018</u>
Capital Assets				
Capital Assets Not Being Depreciated:				
Construction in Process	\$ 0	\$ 5,025	\$ 0	\$ 5,025
Capital Assets Being Depreciated:				
Leasehold Improvements	687,166	0	0	687,166
Furniture, Fixtures, and Equipment	<u>50,057</u>	<u>0</u>	<u>15,845</u>	<u>65,902</u>
Total Capital Assets	<u>737,223</u>	<u>5,025</u>	<u>15,845</u>	<u>758,093</u>
Less Accumulated Depreciation:				
Leasehold Improvements	\$ (206,238)	\$ (40,904)	\$ 0	\$ (247,142)
Furniture, Fixtures, and Equipment	<u>(46,301)</u>	<u>(1,985)</u>	<u>(12,878)</u>	<u>(61,164)</u>
Total Accumulated Depreciation	<u>(252,539)</u>	<u>(42,889)</u>	<u>(12,878)</u>	<u>(308,306)</u>
Total Capital Assets, Net	<u>\$ 484,684</u>	<u>\$ (37,864)</u>	<u>\$ 2,967</u>	<u>\$ 449,787</u>

Depreciation expense for the fiscal year was \$42,889.

Note 4 - Pension Plan/Other Postemployment Benefits

The School contracts with the District for employees; therefore, personnel of the School participate in the District's pension plan and will receive Other Postemployment Benefits from the District. This information is described below:

Pension Plan

- *Plan Description*—The District contributes to the Florida Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability, or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, PO Box 9000, Tallahassee, Florida 32315-9000, or by calling (850) 488-6491.
- *Funding Policy*—For the period July 1, 2017 through June 30, 2018, the employee contribution rate was 3.0%. The District is required to contribute for the School's employees at an actuarially determined rate. The employer contribution rate at June 30, 2018, was 7.92%.

**NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)**

Note 4 - Pension Plan/Other Postemployment Benefits (Concluded)

Pension Plan (Concluded)

- GASB *Pronouncement* No. 68—As of and for the year ended June 30, 2018, the unfunded pension liability for the leased employees is recorded in the District financial statements due to the leased relationship. Therefore the School will not have a GASB *Pronouncement No. 68* liability recorded in the Statement of Net Position.

Other Postemployment Benefits (OPEB)

- *Plan Description*—The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District or its component unit, Academy of Environmental Science, Inc., are eligible to participate in the District’s health and prescription drug coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. The District does not offer any explicit subsidies for retiree coverage. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report, and is not included in the report of a public employee retirement system or other entity. GASB Statement No. 75 is not applicable at the School level.
- *Funding Policy*—Plan contribution requirements of the District and OPEB Plan members are established and may be amended through recommendations of the administration and action from the Board of Directors. The District has not advance-funded or established a funding methodology for the annual OPEB costs or the net OPEB obligation, and the OPEB Plan is financed on a pay-as-you-go basis.
- *Annual OPEB Cost and Net OPEB Obligation*—For the period July 1, 2017 through June 30, 2018, the OPEB liability for the leased employees is recorded at the District level due to the leased relationship. Therefore the School will not have an OPEB liability in the Statement of Net Position.

Note 5 - Schedule of State Revenue Sources

Source	Amount
Florida Education Finance Program	\$ 309,143
Safe Schools	1,338
Academic Instruction	22,177
Class Size Reduction	55,448
Discretionary Lottery	105
Classroom Supply Assistance	840
Advanced Placement Award	4,490
Seagrass Grant	5,746
Other	3,857
Total	\$ 403,144

Accounting policies relating to certain state revenue sources are described in Note 1.

NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Concluded)

Note 6 - Interfund Transfers

There were no interfund transfers made during the year. Contributions from the internal accounts are presented as other revenue.

Note 7 - Risk Management

The School is exposed to various risks of loss related to general liability, workers' compensation, health benefits, property damage, and errors and omissions. In accordance with the charter, the School is operating as a District-initiated School. As such, all the District's risk management programs cover the School. However, the District does not have insurance to cover actions of the Board Members of the School. As a result, the School purchased commercial insurance with minimal deductibles to cover Board Member liability. There have been no claims filed since the inception of the School.

REQUIRED SUPPLEMENTARY INFORMATION

**BUDGETARY COMPARISON SCHEDULE
ACADEMY OF ENVIRONMENTAL SCIENCE
GENERAL FUND
CITRUS COUNTY, FLORIDA
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Florida Education Finance Program	\$ 495,182	\$ 434,627	\$ 403,144	\$ (31,483)
Other Revenue	-	550	-	(550)
Total Revenues	<u>495,182</u>	<u>435,177</u>	<u>403,144</u>	<u>(32,033)</u>
Expenditures				
Current:				
Instruction	343,165	280,898	264,159	16,739
Student Personnel Services	-	50	80	(30)
Instruction and Curriculum	4,953	3,949	3,949	-
Instructional Staff Training	-	348	348	-
Instruction Related Technology	35,589	-	-	-
Board Related	-	5,208	5,208	-
School Administration	39,660	45,706	45,679	27
Fiscal Services	19,812	23,547	23,547	-
Central Services	-	2,062	2,089	(27)
Per Pupil Transportation	-	149	149	-
Operation and Maintenance of Plant	68,587	72,419	72,478	(59)
Technology Services	6,480	6,477	6,477	-
Capital Outlay	-	-	-	-
(Total Expenditures)	<u>518,246</u>	<u>440,813</u>	<u>424,163</u>	<u>16,650</u>
(Deficiency) of Revenues (Under)				
Expenditures	<u>(23,064)</u>	<u>(5,636)</u>	<u>(21,019)</u>	<u>(15,383)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	25,523	25,523
Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>25,523</u>	<u>25,523</u>
Net Change in Fund Balances	<u>(23,064)</u>	<u>(5,636)</u>	<u>4,504</u>	<u>10,140</u>
Fund Balances, Beginning of Year	<u>4,296</u>	<u>4,296</u>	<u>4,296</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ (18,768)</u>	<u>\$ (1,340)</u>	<u>\$ 8,800</u>	<u>\$ 10,140</u>

Note to Budgetary Comparison Schedule

An annual budget is adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles. Amendments to the budget can only be made with the approval of the Board of Directors. The fund is the legal level of control.

SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDING JUNE 30, 2018
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

<u>Functions/Programs</u>	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2018</u>
Classes	\$ 4,320	\$ 564	\$ (2,109)	\$ (1,591)	\$ 1,184
Clubs	4,260	4,685	(6,995)	300	2,250
Departments	-	850	-	-	850
Trusts	570	4,270	(232)	(1,486)	3,122
General	24,713	16,250	(40,987)	2,777	2,753
Total Cash	<u>33,863</u>	<u>26,619</u>	<u>(50,323)</u>	<u>-</u>	<u>10,159</u>
Assets Held for Others	<u>\$ 33,863</u>	<u>\$ 26,619</u>	<u>\$ (50,323)</u>	<u>\$ -</u>	<u>\$ 10,159</u>

**ADDITIONAL ELEMENTS REQUIRED BY
*THE RULES OF THE AUDITOR GENERAL***

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Academy of Environmental Science
Citrus County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Academy of Environmental Science (the School), a component unit of the Citrus County School Board District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated January 25, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the Schedule of Audit Findings as item 2013-1, which we consider to be a significant deficiency.

Certified Public Accountants

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309

MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.L.C. PRACTICE SECTIONS

To the Board of Directors
Academy of Environmental Science
Citrus County, Florida

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Concluded)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

School's Response to Findings

The School's response to the findings identified in our audit is described in the accompanying the management response letter. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Durvis, Gray and Company, LLP

January 25, 2019
Ocala, Florida

**SCHEDULE OF FINDINGS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA**

2013-1 Lack of Segregation of Incompatible Duties for Financial Transactions (Significant Deficiency)

Criteria: Significant deficiency in internal control over the account transactions for the Academy of Environmental Science (the School)'s Internal Accounts.

Condition: For internal account activity accounted for in the fiduciary fund, there is only one employee who has the sole responsibility to maintain the accounting records. Said employee also handles cash collections, cosigns checks, and reconciles bank statement balances to the accounting records. Internal control over cash transactions would be strengthened if these duties are separated among employees. While we acknowledge that personnel may not always be available to permit such a separation of employee duties and responsibilities, we think it is important that you are made aware of this condition.

Cause: The School's financial resources and size of operations only allows for one employee to perform all of the duties related to recording the deposits and disbursements related to the Internal Accounts.

Effect: The potential effect would be a deficiency in internal control wherein one individual could conceal an inappropriate transaction.

Recommendations: The School should develop mitigating controls to ensure that secondary reviews are performed by someone other than the one individual performing the transactions. This may include secondary reviews of the bank reconciliation process and detail review of all accounting transactions by someone in administration. Currently the School does mitigate some of the risk by requiring secondary signatures on all checks and preapproval of invoices to be paid by an individual other than the current bookkeeper.

MANAGEMENT LETTER

To the Board of Directors
 Academy of Environmental Science
 Citrus County, Florida

Report on the Financial Statements

We have audited the financial statements of the Academy of Environmental Science (the School) as of and for the fiscal year ended June 30, 2018, and have issued our report thereon dated January 25, 2019.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.850, *Rules of the Auditor General*.

Other Reports and Schedules

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated January 25, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. The following is a tabulation of Uncorrected Audit Findings:

Current Year Finding No.	2016-17 FY Finding No.	2015-16 FY Finding No.
2013-1	2013-1	2013-1
2017-2	2017-2	
2018-1		

Official Title

Section 10.854(1)(e)5., *Rules of the Auditor General*, requires that the name or official title of the School be disclosed. The official title of the School is included in Note 1.

Financial Condition

Sections 10.854(1)(e)2. and 10.855(11), *Rules of the Auditor General*, require us to apply appropriate procedures, to communicate whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Certified Public Accountants

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505
 Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542
 443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762
 5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309

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 MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

To the Board of Directors
Academy of Environmental Science
Citrus County, Florida

MANAGEMENT LETTER
(Concluded)

Financial Condition (Concluded)

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), *Rules of the Auditor General*, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. We have determined that the School is experiencing a deteriorating financial condition. See Finding 2018-1.

Section 10.854(1)(e)3., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. See Finding 2018-1.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether the School maintains on its website the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the School did not maintain all required items on its website the information specified in Section 1002.33(9)(p), Florida Statutes. See Finding 2017-2.

Additional Matters

Section 10.854(1)(e)4., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, applicable management, and Citrus County District and is not intended to be, and should not be, used by anyone other than these specified parties.

Parvis, Gray and Company, LLP

January 25, 2019
Ocala, Florida

MANAGEMENT LETTER COMMENTS

Board of Directors
Academy of Environmental Science
Citrus County, Florida

Report on the Financial Statements

We have audited the financial statements of the Academy of Environmental Science (the School), as of and for the fiscal year ended June 30, 2018, and have issued our report thereon dated January 25, 2019. As a part of our audit, we offer the following recommendations to improve financial management, accounting procedures, and internal controls:

Prior Year Findings and Comments:

2017-2 Transparency of Information Required on School's Website

Criteria: In accordance with Section 1002.33(9)(p), Florida Statutes, the School shall maintain a website that enables the public to obtain information regarding the School. Certain information required by the Statute was not maintained or updated on the School's website.

Condition: The School's website was not up to date and did not include all required information including: The School's current budget and current representative contact information.

Cause: Responsible personnel did not maintain all of the current or required information on the website.

Effect: Information required by the Statute to provide information concerning the School for the use of the public was not always available.

Recommendations: We recommend that management appoint an individual to gain an understanding of the required filing requirements to a website and maintain the information and continue to keep the information updated timely and completely.

Certified Public Accountants

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Board of Directors
Academy of Environmental Science
Citrus County, Florida

MANAGEMENT LETTER COMMENTS
(Concluded)

Prior Year Findings and Comments: (Concluded)

2018-1 Deteriorating Financial Condition (Updated)

Criteria: Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12) *Rules of the Auditor General*, we applied financial condition assessment procedures for the School. Based on our assessment, the School's financial condition has improved from the prior year wherein the School did have sufficient revenues to cover its expenditures and expenditures did not exceed the approved budget. However, the financial condition of the School is still recovering based on the current year of revenues over expenditures. The fund balance as a percentage of expenditures for fiscal year 2018 was 4%.

Condition: Due to losses in the prior year, the net operating gain improved the School's net position from the prior period. However, the enrollment decreased from the prior year; therefore, related revenues declined.

Cause: In the prior year, the School did not properly monitor its operating budget and experienced unexpected expenditures. In the current year, the School has monitored their budget more efficiently.

Effect: The School's operating budget was not exceeded and there were more sufficient revenues at year-end to cover all expenditures. However, their financial position was not significantly improved.

Recommendations: We recommend that the School continue with their developed plan with the School's sponsor to ensure that a budget is developed and monitored on a monthly basis to assure revenues will continue to be sufficient to cover all operating expenditures.

Curcio, Gray and Company, LLP

January 25, 2019
Ocala, Florida



Academy of Environmental Science

12695 West Fort Island Trail, Crystal River, FL 34429, (352) 795-8793, Fax (352) 249-2100

Zachary Leonard
Michelle Leeper

Administrator
Chairman of Board of Directors

January 25, 2019

Purvis, Gray & Company, L.L.P.
Attn: Helen Y. Painter
2347 SE 17th Street
Ocala, FL 34471
Re: The Academy of Environmental Science's Audit

Dear Ms. Painter:

Regarding the above-referenced Audit, the District's Response is as follows:

2013-1 Lack of Segregation of Incompatible Duties for Financial Transactions

School's Response – The School acknowledges that due to staffing levels, duties cannot always be adequately separated. The Sponsor provides a compensating control of review to help mitigate any control issues. The School has added the Board Chair as second endorser on the bank account instead of the staff responsible for writing the checks. In addition, the administrator now takes the deposits to the bank, as he is separate from the counting and recording of the daily deposits.

2017-1 Deteriorating Financial Condition

School's Response – The School acknowledges that they were still recovering in the 2017 2018 school year. Enrollment declined, which was the largest factor in not recovering as much as hoped for from the 2016 2017 year. Staffing continues to be reviewed and enrollment is up for the 2018 2019 school year and is expected to remain constant, with the change from a 4 block to 7 period day. The Board, administrator and staff are closely monitoring their budget and spending, making only absolute necessary purchases. The Sponsor's Finance Director is meeting with the administrator regularly to review the financial condition and budget.

2017-2 Transparency of Information Required on School's Website

School's Response – The School acknowledges with the passing of the webmaster in the 2017 2018 school year, transparency on the website was neglected. The Sponsor obtained a new program for it's website in the 2018 2019 school year and the School is utilizing that to maintain the website and to fulfill all requirements of Section 1002.33(9)(p).

Sincerely,

Zachary Leonard
Administrator

REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Director Department of Finance

Additional contact(s)/originator _____

Document Title Official Press Release of Fitch Rating for Citrus County School District

Board Action Required:

Presentation/Recognition _____ Information X

Consideration/Approval _____

Present the Annual Fitch Rating for the \$35 million in outstanding Series 2010A Qualified School Construction Bonds (QSCBs)

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Executive Summary/Highlights:

In November Finch conducted it's annual review. A press release was issued affirming the Citrus County School District, FL rating as follows:
\$35 million in outstanding Series 2010A Qualified School Construction Bonds (QSCBs) at 'A' Issuer Default Rating (IDR) at 'A+'
Rating Outlook is Stable.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

FitchRatings

Fitch Affirms Citrus County School District, FL's IDR at 'A+' and COPs at 'A'; Outlook Stable

Fitch Ratings-New York-28 November 2018: Fitch Ratings has affirmed the following Citrus County School District, FL ratings:

- \$35 million outstanding Series 2010A Qualified School Construction Bonds (QSCBs) at 'A';
- Issuer Default Rating (IDR) at 'A+'.

The Rating Outlook is Stable.

SECURITY

Citrus County School District's COPs are backed by lease payments made by the district to the trustee pursuant to a master lease purchase agreement. Lease payments are payable from legally available funds of the district, subject to annual appropriation by the Citrus County School Board. The district is required to appropriate funds for all outstanding leases on an all-or-none basis.

In the event of non-appropriation, all leases will terminate. The trustee would be empowered to repossess all property and projects under the master lease for the benefit of owners of the COPs which financed or refinanced such projects.

ANALYTICAL CONCLUSION

The 'A+' IDR reflects the district's modest revenue growth prospects, limited independent ability to raise revenues, solid expenditure flexibility, and adequate reserve position for the rating level given other areas of financial flexibility. Long-term debt and pension liabilities are low relative to personal income. Carrying costs associated with pension, other post-employment benefits (OPEB) and debt service spending are moderate.

The 'A' rating on the COPs is one notch below the IDR, reflecting the slightly higher degree of optionality associated with lease payments subject to appropriation.

Economic Resource Base

Citrus County is located in the west-central region of Florida, midway between Tampa and the Florida panhandle. District enrollment (about 15,100 students in 2018-2019 school year) has experienced modest growth annually since fiscal 2015. The county's 2017 population totaled 145,347, a growth of 3% since 2010, and includes a substantial amount of retirees. Duke Energy is a major private employer and top taxpayer (16% of taxable assessed value in fiscal 2017). Healthcare is also an important economic sector, although to a lesser degree. Wealth and income indicators are below average and unemployment remains above state and national levels.

KEY RATING DRIVERS

Revenue Framework: 'bbb'

District operations are funded through a state formula based on enrollment which includes a combination of state aid and local property taxes. Fitch believes revenue growth will remain slow, given the expectation for continued flat enrollment trends and modest increases in state funding. The district has very limited legal ability to raise revenues.

Expenditure Framework: 'aa'

The natural pace of spending growth is likely to remain in line with or marginally above revenues, absent policy action. The district's carrying costs are low. An ability to control labor costs and staffing levels after engaging in a structured bargaining framework enhances the district's expenditure flexibility.

Long-Term Liability Burden: 'aaa'

The district's long-term liability burden is low relative to personal income and is expected to remain stable with no new debt planned. The district participates in the adequately-funded Florida Retirement System (FRS).

Operating Performance: 'a'

Fitch's analytical sensitivity tool (FAST) indicates that the district's revenues are moderately sensitive to a recessionary decline. However, Fitch believes the district will continue to maintain reserves at a level that would provide adequate gap closing ability throughout economic cycles.

RATING SENSITIVITIES

Financial Flexibility: The rating assumes the district's continued maintenance of adequate gap-closing capacity, including reserves slightly above the district's policy level and moderate ability to control spending. A trend of reduced reserves could result in negative rating action.

CREDIT PROFILE**Revenue Framework**

The Florida Education Finance Program (FEFP) is the primary mechanism for funding the operating costs of Florida's K-12 school districts. The FEFP process determines a base per-student funding level based upon the number of full-time equivalent students statewide, varying local property tax bases, program costs and cost differentials among school districts. Categorical funds are added to the FEFP for a variety of special programs, most notable class size reduction allocations. The FEFP is funded from a combination of state aid appropriated from the state general revenue funds, and a mandatory millage rate, or the required local effort, established by the state legislature for each school district.

In fiscal 2017, state funding comprised about 55% of the district's general fund revenues, and the property tax provided roughly 41%. The district also levies discretionary taxes for operations and capital/maintenance at the statutory maximum rates of 0.748 mills and 1.5 mills, respectively.

Fitch expects the district's revenue growth prospects to remain slow. Fitch's view of school district revenue prospects considers the revenue performance of the state as a starting point given its fundamental responsibility for public education funding. Fitch believes Florida's revenues will grow at a pace that is above the rate of inflation but below U.S. economic performance based on a resumption of population growth and stronger economic expansion. School district revenue expectations are somewhat tempered by the state's education funding commitments, which have been below the rate of general revenue growth in recent years.

Enrollment trends and expectations are the second key determinant of a school district's revenue growth

prospects and are based on Fitch's view of the local economy, demographic patterns, and competition from non-traditional public schools, among other factors. The district's traditional school enrollment has steadily grown at a modest pace over the past five consecutive years following a period of declines. District officials project future growth to continue at a similar pace. Charter school students comprise a nominal proportion of the overall student population with only one school in the district and no new schools applications, per district officials.

Due to the state funding mechanism, Florida school districts have very limited ability to independently increase general fund revenues. However, this limitation as a factor in the revenue framework assessment is somewhat offset by the recognition of K-12 education as fundamentally a state responsibility and the strong foundation of state support for education funding.

Expenditure Framework

Instruction costs make up the largest component of district operational spending. These costs continue to rise due to state mandates regarding classroom size and certain educational programs. New legislation enacted in 2017 requires the addition of new school safety officers and enhanced mental health support.

Fitch expects the natural pace of spending growth to match or marginally exceed revenue growth, reflecting enrollment driven spending needs largely funded by the state funding formula.

Wages and benefits are collectively bargained and the district has relatively good control over employee related expenditures through its ability to implement a contract after non-binding arbitration. The district retains control over staffing levels; although state class size requirements can impact personnel decisions, the penalties for non-compliance are modest. The district has consistently met state class size requirements in all schools. Total carrying costs including debt service, required pension contribution, and OPEB payment requirements were low at roughly 5% of fiscal 2017 governmental spending.

Long-Term Liability Burden

The district's long-term liability burden, comprised of debt and the district's share of the net pension liability of the Florida Retirement System (FRS), approximates 4% of personal income. Fitch expects long-term liabilities to remain low given the district's limited capital needs and absence of additional borrowing plans. Principal amortization is rapid (100% in 10 years).

The district's five-year capital plan through fiscal 2023 outlines approximately \$94 million in school renovation and maintenance projects to be funded through a combination of state funding, impact fees, the capital outlay millage levy and current capital fund reserves.

The district provides pension benefits through the state-administered Florida Retirement System and funds 100% of its actuarially-required contribution. The district's net pension liability is equal to \$103 million in fiscal 2017, or an estimated \$121 million using the Fitch-adjusted 6% investment rate of return assumption. The pension asset to liability ratio is 85%, or 70% using the Fitch adjustment.

Operating Performance

The three-year scenario revenue estimate generated by FAST indicates that the district's revenues are moderately sensitive to a recessionary decline. Fitch expects the district to respond to revenue declines by reducing spending and maintaining reserves at or above its reserve policy, which calls for the unassigned fund balance to be equal to a minimum of 3.5% of general fund revenues excluding transfers. Operations could become stressed in a downturn but would be expected to recover.

Fiscal 2017 results reflect a third consecutive year of surplus results following a period of annual

declines due to declining enrollment, reduced state funding and the district's use of reserves to maintain instructional programs. The fiscal 2017 unrestricted general fund reserves of \$5.2 million were equal to 4.3% of expenditures and transfers out.

Management estimates for fiscal 2018 include an operating surplus of \$1.7 million and unrestricted general fund balance consistent with prior year results.

The fiscal 2019 adopted budget of \$130 million represents a 4% increase over the prior year's budget and includes an approximate \$3 million use of reserves for increased costs for salaries and benefits and additional school resource officers. The district typically does not fully utilize budgeted reserves and expects fiscal year-end reserves will remain in compliance with the policy minimum.

Contact:

Primary Analyst

Grace Wong

Director

+1-212-908-0652

Fitch Ratings, Inc.

33 Whitehall Street

New York, NY 10004

Secondary Analyst

Kevin Dolan

Director

+1-212-908-0538

Committee Chairperson

Amy Laskey

Managing Director

+1-212-908-0568

In addition to the sources of information identified in Fitch's applicable criteria specified below, this action was informed by information from Lumesis.

Media Relations: Elizabeth Fogerty, New York, Tel: +1 212 908 0526, Email: elizabeth.fogerty@thefitchgroup.com

Additional information is available on www.fitchratings.com

Applicable Criteria

U.S. Public Finance Tax-Supported Rating Criteria (pub. 03 Apr 2018)

(<https://www.fitchratings.com/site/re/10024656>)

Additional Disclosures

Dodd-Frank Rating Information Disclosure Form (<https://www.fitchratings.com/site/dodd-frank-disclosure/10050221>)

Solicitation Status (<https://www.fitchratings.com/site/pr/10050221#solicitation>)

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REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for February 12, 2019 School Board Meeting.

Requested by Tammy Wilson, Director Department of Finance

Additional contact(s)/originator _____

Document Title December 2018 Cash and Investment Report

Board Action Required:

Presentation/Recognition _____ Information X

Consideration/Approval _____

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Executive Summary/Highlights:

Cash and Investment Report as of December 31, 2018 are attached for informational purposes.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: _____

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

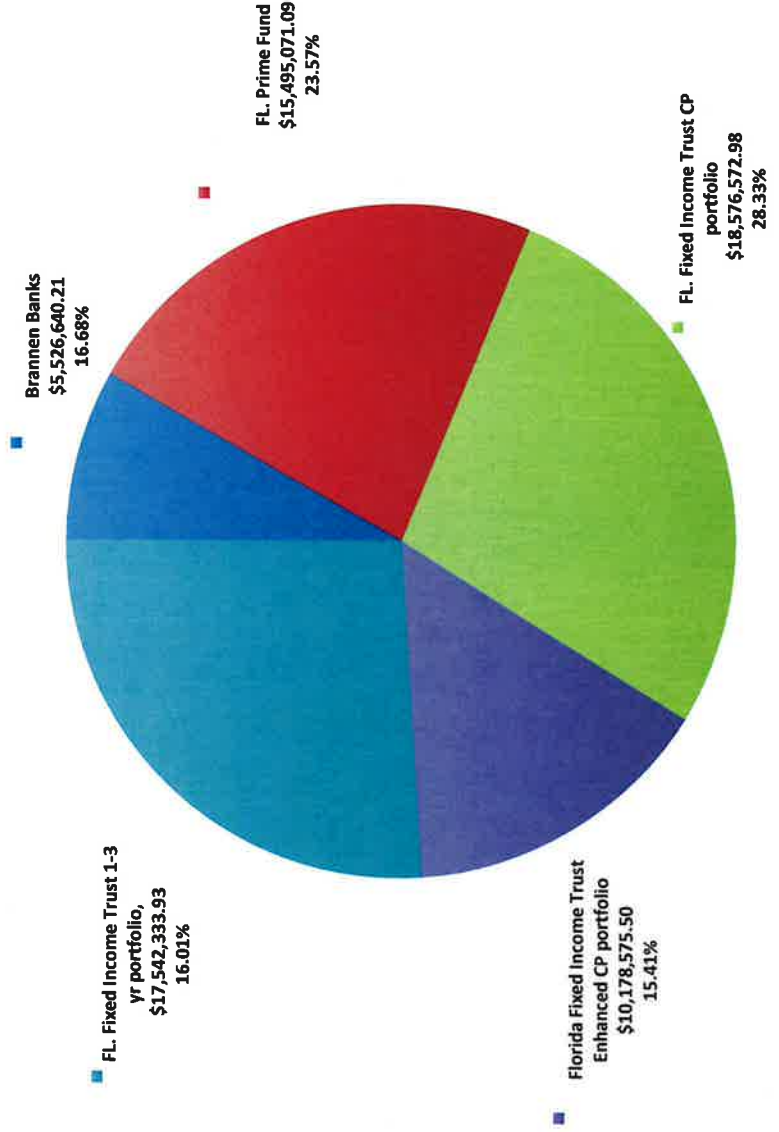
Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

CASH & INVESTMENT AND PORTFOLIO COMPOSITION
12/31/2018

Operating Account	Amount	Policy Portfolio Limits %	Individual Issuers Limits %	Current % of Total	Interest Rate	Rating	Compliance
Brannen Banks	\$5,526,640.21	100%	100%	8.21%	1.60/1.45%	Qualified Public Depositor	Yes
Investment Type							
Florida Prime Fund	\$15,495,071.09	25%		23.02%	2.56%	AAA/m	Yes
Intergovernmental Investment Pools							
Florida Fixed Income Trust CP portfolio	\$18,576,572.98			27.59%	2.64%	AAAF	
Florida Fixed Income Trust Enhanced CP portfolio	\$10,178,575.50			15.12%	2.69%	AAAF	
Florida Fixed Income Trust 1-3 year portfolio	\$17,542,333.93			26.06%	2.81%	AA+f	
Total Intergovernmental Investment Pools	\$46,297,482.41	75%		68.77%			Yes
Total	\$67,319,193.71						



REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 12, 2019 School Board Meeting.
Requested by Tammy Wilson, Director Department of Finance
Additional contact(s)/originator Tammy Dutkiewicz, Accounting Specialist
Document Title Financial Statements as of December 2018

Board Action Required:

Presentation/Recognition _____ Information X
Consideration/Approval _____

(This wording should be your actual motion to appear on the agenda)

Backup Material: attached X available in district office _____ other _____

Executive Summary/Highlights:

Financial Statements as of December 31, 2018 are attached for informational purposes.

Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 2. Schools will be safe and secure for all individuals and will provide students the opportunity to participate in a school community that creates a caring environment committed to building positive relationships.
- 3. Other/Operational Activity

Strategies include:

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
- Data systems (technology);
- Allocation of resources (human, physical, technological, financial);
- Career preparations;
- Community Connections

Financial Impact to the District: _____

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

MEMORANDUM

Date: February 12, 2019

To: School Board Members
Sandra Himmel, Superintendent

From: Tammy Wilson, Director of Finance

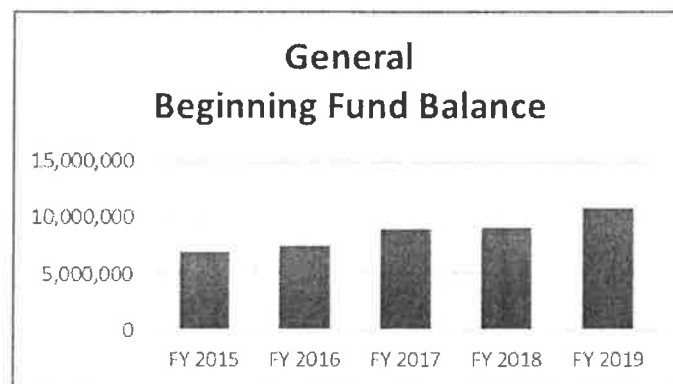
Subject: Financial Statements for December 2018 YTD

Pursuant to State Board of Education Rule 6A-1.008, at least monthly, the Superintendent of Schools shall submit, for use and consideration of the District School Board, a financial statement.

The attached financial statements are prepared to assist in the management and planning of current and future operations of the School District. The reports are interim reports. They have not been finalized and they have not been audited.

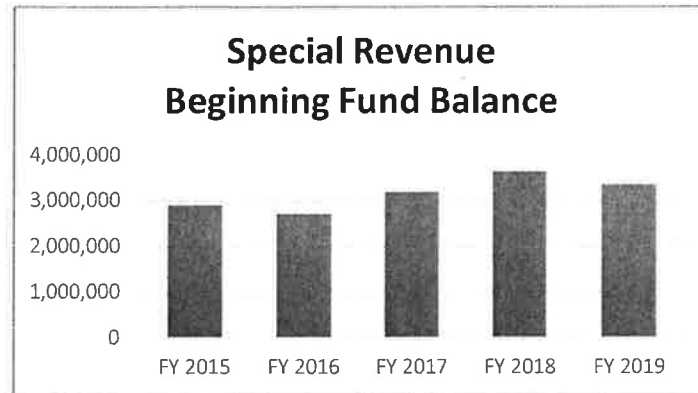
General Fund:

The current General fund balance is \$34,506,013 this is a combination of the beginning fund balance, revenues and expenditures, this is an increase over last year at this time last year by \$1,489,429 or 4.51%, this is mostly due to an increase \$1,913,758 in state revenue over last year at this time. Current year revenues are exceeding expenditures by \$23,695,964 compared to \$23,907,664 at this same time last year. Revenues have increased by \$2,933,089 or 3.80% over last year, expenditures have also increased by \$3,144,788 or 5.90% over last year. Approximately 63% of original revenue budgeted has been collected, while only 43% of original expenditures budgeted have been expensed.



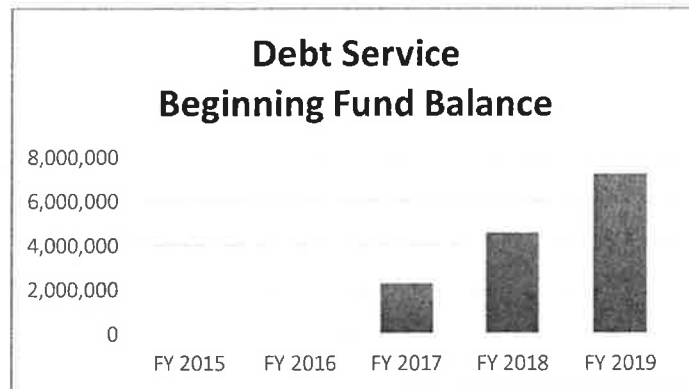
Special Revenue Funds:

The Food Service fund balance is down \$316,978 or 7.77% from the previous year. The revenues have decreased by \$50,311 or 1.26% at the same time last year, while expenditures have also decreased by \$27,930 or 0.78% at the same time last year. Food Service is required to carry no more than a 3-month reserve at the end of the year, and if there is an excess, a plan must be developed to spend down the extra reserves.



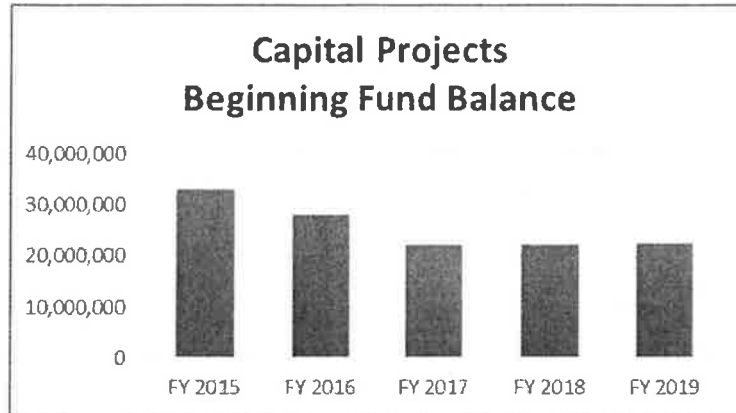
Debt Service Fund:

The Debt Service fund has a fund balance of \$7,293,399. This fund balance is a combination of the Capital Outlay and Debt Service fund which is administered by the state and the sinking fund which is saving funds for the \$35,000,000 bond payment due in 2027.



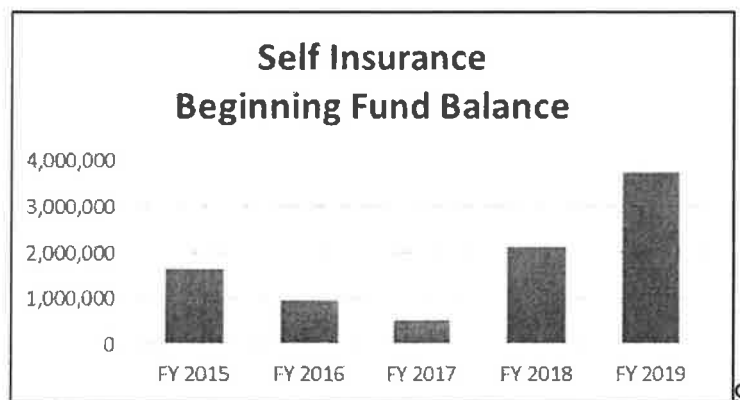
Capital Projects Funds:

The Capital Funds fund balance has increased by \$767,160 or 2.72% from the previous year. Revenues have increased by \$263,091 or 1.95% at this same time last year, while expenditures have also increased by \$166,233 or 2.67% at this time last year.



Self-Insurance Funds:

The Self Insurance Funds fund balance has increased by \$1,696,965 from the previous year. Premium revenues have slightly increased by \$29,067 over this time last year, while claims expenses have decreased by \$56,431 over this time last year. To be actuarially sound in 2018 the goal was to have \$1,390,000 in claims expenses reserved. This reserve figure is expected to substantially increase for the 2019 calendar year.



**CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
December 31, 2018**

Assets	General Fund		Special Revenue Funds		Debt Service Fund		Capital Project Funds		TOTALS		Self Insurance Fund		Charter School Fund	
	Dec-16	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17
Cash on Demand	\$ 29,813,750.79	\$ 27,850,571.01	\$ 2,070,145.50	\$ 2,779,770.58	\$ -	\$ 9,831,116.53	\$ 16,435,859.54	\$ 42,315,012.82	\$ 47,065,651.13	\$ 6,882,401.05	\$ 4,434,098.62	\$ 78,602.53	\$ (579.48)	
Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,742,333.53	\$ 10,409,899.82	\$ 17,842,388.95	\$ 10,409,899.82	\$ -	\$ -	\$ -	\$ -	
OCDE/CODE Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,746,697.73	\$ 4,746,697.73	\$ -	\$ -	\$ -	\$ -	
Accounts Receivable	\$ 9,438.37	\$ 49,599.59	\$ 861,989.97	\$ 7,821.94	\$ 4,591,649.73	\$ 29,286.40	\$ 545.71	\$ 7,293,398.52	\$ 4,591,649.73	\$ 3,657.76	\$ 59,688.19	\$ 1.18	\$ -	
Inventory	\$ 589,313.01	\$ 420,694.61	\$ 543,674.47	\$ -	\$ -	\$ -	\$ -	\$ 1,261,302.98	\$ 864,369.08	\$ 20,339.90	\$ 33,238.31	\$ -	\$ -	
Due from Other Agencies	\$ 5,894,698.53	\$ 5,329,344.27	\$ 909,218.85	\$ 1,007,306.86	\$ -	\$ 1,515,040.52	\$ 1,467,326.19	\$ 7,719,957.90	\$ 7,803,977.32	\$ -	\$ -	\$ -	\$ 4,076.42	
Prepaid Expenses	\$ 180,138.69	\$ 43,655.85	\$ -	\$ -	\$ -	\$ 10,600.00	\$ -	\$ 170,738.69	\$ 43,655.85	\$ -	\$ -	\$ -	\$ -	
TOTAL ASSETS	\$ 35,577,439.39	\$ 33,693,815.33	\$ 4,041,354.12	\$ 4,338,578.85	\$ 4,591,649.73	\$ 28,313,111.26	\$ 28,029,380.38	\$ 76,841,872.61	\$ 70,937,170.17	\$ 6,906,998.71	\$ 4,526,862.12	\$ 78,602.53	\$ 3,494.93	
Liabilities														
Accounts Payable	\$ 1,107,222.08	\$ 620,535.19	\$ 197,331.71	\$ 168,989.05	\$ -	\$ 57,493.21	\$ 32,656.26	\$ 1,861,947.00	\$ 822,180.50	\$ 93,816.37	\$ 1,951.61	\$ 15,908.35	\$ 4,510.13	
Accrued Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,307.44	\$ 1,560.00	\$ -	\$ -	\$ -	\$ -	
Construction Contract Retainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,857.68	\$ 118,492.75	\$ 377.29	\$ 2,125.01	\$ 3,787.32	\$ 1,767.29	
Employer Portion & Withholdings	\$ 351,802.16	\$ 28,253.25	\$ 81,755.52	\$ 90,339.50	\$ -	\$ 1,560.00	\$ 77,307.44	\$ 1,560.00	\$ 493,857.68	\$ 1,293,401.00	\$ 1,232,659.85	\$ -	\$ -	
Expenses	\$ 10,188.07	\$ 72,186.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,188.07	\$ 23,185.48	\$ 1,374,309.36	\$ 842,699.39	\$ -	\$ -	
Deferred Revenue	\$ 2,114.20	\$ 6,256.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,114.20	\$ 6,256.68	\$ -	\$ -	\$ -	\$ -	
Due To Other Agencies/Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL LIABILITIES	\$ 1,471,326.51	\$ 677,231.00	\$ 278,987.23	\$ 259,328.55	\$ -	\$ 59,053.21	\$ 109,963.70	\$ 1,809,346.93	\$ 1,046,433.35	\$ 2,761,504.02	\$ 2,078,835.66	\$ 19,695.67	\$ 6,177.42	
Unreserved Fund Balance	\$ (24,774,314.92)	\$ (22,893,998.98)	\$ (4,655,836.52)	\$ (4,338,720.13)	\$ -	\$ (26,897,840.61)	\$ (26,055,059.74)	\$ (2,432,210.83)	\$ (1,177,659.37)	\$ 2,715,898.77	\$ 1,064,352.31	\$ (233,516.41)	\$ (159,910.99)	
Reserve for Debt Service	\$ 58,681,014.79	\$ 55,489,886.70	\$ 7,756,213.64	\$ 7,874,930.96	\$ -	\$ 7,293,398.52	\$ 4,591,649.73	\$ 7,293,398.52	\$ 4,591,649.73	\$ 18,256.02	\$ 30,538.64	\$ 29,474.43	\$ 157,030.50	
Reserve for Insurance Claims	\$ 599,313.01	\$ 420,694.61	\$ 661,989.97	\$ 543,674.47	\$ -	\$ 1,572,386.56	\$ 2,148,107.82	\$ 69,409,614.99	\$ 65,512,987.48	\$ 1,990,000.00	\$ 1,320,000.00	\$ -	\$ -	
Reserve for Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,392.98	\$ 964,369.08	\$ 20,339.90	\$ 39,238.31	\$ -	\$ -	
Ending Fund Balance	\$ 34,505,012.88	\$ 33,016,584.33	\$ 3,782,357.09	\$ 4,079,845.30	\$ -	\$ (28,203,167.15)	\$ (28,203,167.15)	\$ (74,532,105.68)	\$ (69,890,746.32)	\$ 4,145,094.69	\$ 2,448,172.78	\$ (54,908.02)	\$ (2,810.49)	
Total Liabilities and Fund Balances	\$ 35,577,439.39	\$ 33,693,815.33	\$ 4,041,354.12	\$ 4,338,578.85	\$ 4,591,649.73	\$ 28,313,111.26	\$ 28,029,380.38	\$ 76,841,872.61	\$ 70,937,170.17	\$ 6,906,998.71	\$ 4,526,862.12	\$ 78,602.53	\$ 3,494.93	

**CITRUS COUNTY SCHOOL BOARD
COMBINED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
December 31, 2018**

Revenues by Source	General Fund		Special Revenue Funds		Debt Service Fund		Capital Funds		TOTALS		Self Insurance Fund		Charters/School Fund	
	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17	Dec-18	Dec-17
3100 Federal Direct	\$ 88,144.98	\$ 54,034.22	\$ 721,028.36	\$ 344,576.44	\$ -	\$ -	\$ -	\$ -	\$ 809,173.34	\$ 398,650.66	\$ -	\$ -	\$ -	\$ -
3200 Federal through State	\$ 451,884.12	\$ 403,013.72	\$ 7,095,668.34	\$ 7,730,311.27	\$ -	\$ -	\$ -	\$ -	\$ 7,847,152.46	\$ 8,133,124.89	\$ -	\$ -	\$ -	\$ -
3300 State	\$ 34,015,823.17	\$ 32,102,064.73	\$ 41,202.00	\$ 41,201.00	\$ -	\$ -	\$ 7,995.00	\$ -	\$ 39,057,025.17	\$ 32,151,680.73	\$ -	\$ -	\$ 969,893.00	\$ 196,335.01
3400 Local	\$ 2,256,938.87	\$ 1,709,264.66	\$ 631,132.65	\$ 536,772.21	\$ -	\$ -	\$ 153,188.54	\$ 552,475.33	\$ 3,021,220.06	\$ 2,778,512.40	\$ -	\$ 7,615,116.52	\$ 7,490,556.26	\$ 2,463.19
341X District School Tax	\$ 39,371,281.00	\$ 38,103,844.80	\$ -	\$ -	\$ -	\$ -	\$ 12,204,921.30	\$ 11,554,618.48	\$ 51,576,202.30	\$ 50,697,863.38	\$ -	\$ -	\$ -	\$ 1,193.47
3600 Transfers from Capital	\$ 3,827,485.86	\$ 3,763,718.29	\$ -	\$ 234,409.00	\$ -	\$ -	\$ -	\$ -	\$ 4,161,904.86	\$ 4,000,063.49	\$ -	\$ -	\$ -	\$ -
3700 Other	\$ 18,249.38	\$ 1,280.00	\$ -	\$ -	\$ -	\$ -	\$ 26,910.00	\$ -	\$ 18,249.38	\$ 26,190.00	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 48,109,807.38	\$ 77,176,718.52	\$ 8,489,031.35	\$ 6,655,010.92	\$ 234,409.00	\$ 234,409.00	\$ 12,258,090.44	\$ 12,121,999.01	\$ 101,191,338.17	\$ 98,188,075.65	\$ 7,615,116.52	\$ 7,490,556.26	\$ 372,336.19	\$ 197,526.48

Expenditures by Function

5000 Instruction	\$ 31,822,562.02	\$ 29,836,632.56	\$ 1,897,312.65	\$ 2,307,870.40	\$ -	\$ -	\$ -	\$ -	\$ 33,819,874.67	\$ 32,144,602.96	\$ -	\$ -	\$ 189,985.33	\$ 104,686.53
6100 Pupil Personnel Services	\$ 2,474,535.58	\$ 2,322,203.33	\$ 255,605.89	\$ 332,894.68	\$ -	\$ -	\$ -	\$ -	\$ 2,730,341.47	\$ 2,655,098.01	\$ -	\$ -	\$ 20,670.07	\$ -
6200 Instructional Materials	\$ 516,899.84	\$ 646,564.89	\$ 71.82	\$ 382.98	\$ -	\$ -	\$ -	\$ -	\$ 618,914.46	\$ 646,237.85	\$ -	\$ -	\$ 4,982.07	\$ 1,883.39
6300 Instructional Development	\$ 441,378.01	\$ 432,338.73	\$ 1,149,675.17	\$ 1,167,358.28	\$ -	\$ -	\$ -	\$ -	\$ 1,213,789.05	\$ 1,874,837.82	\$ -	\$ -	\$ 1,409.37	\$ 324.56
6400 Instructional Staff Training	\$ 878,637.66	\$ 876,553.78	\$ 203,075.17	\$ 34,604.95	\$ -	\$ -	\$ -	\$ -	\$ 977,334.31	\$ 824,758.15	\$ -	\$ -	\$ -	\$ -
6500 Instruction Related Technology	\$ 878,637.66	\$ 876,553.78	\$ 203,075.17	\$ 34,604.95	\$ -	\$ -	\$ -	\$ -	\$ 977,334.31	\$ 824,758.15	\$ -	\$ -	\$ -	\$ -
7100 School Board	\$ 243,411.54	\$ 214,027.74	\$ 39,129.11	\$ 34,604.95	\$ -	\$ -	\$ -	\$ -	\$ 243,411.54	\$ 214,027.74	\$ -	\$ -	\$ -	\$ 5,207.50
7200 General Administration	\$ 281,145.48	\$ 227,214.35	\$ 215,678.64	\$ 254,484.28	\$ -	\$ -	\$ -	\$ -	\$ 496,824.12	\$ 481,698.63	\$ -	\$ -	\$ -	\$ 20,905.37
7300 School Administration	\$ 4,274,817.47	\$ 4,122,826.39	\$ -	\$ 495.00	\$ -	\$ -	\$ 1,889,785.02	\$ 2,217,859.39	\$ 4,274,817.47	\$ 4,123,323.39	\$ -	\$ -	\$ 16,192.59	\$ 20,905.37
7400 Facilities Acquisition	\$ 130,643.37	\$ 162,848.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020,428.99	\$ 2,380,207.92	\$ -	\$ -	\$ 29,536.37	\$ -
7500 Pupil Services	\$ 461,403.99	\$ 489,217.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461,469.59	\$ 449,717.88	\$ -	\$ -	\$ 19,968.33	\$ 15,283.51
7600 Food Services	\$ 1,568,586.32	\$ 1,450,105.50	\$ 3,551,347.27	\$ 3,582,217.48	\$ -	\$ -	\$ -	\$ -	\$ 3,577,363.45	\$ 3,593,960.33	\$ -	\$ -	\$ -	\$ -
7700 General Services	\$ 1,568,586.32	\$ 1,450,105.50	\$ 3,551,347.27	\$ 3,582,217.48	\$ -	\$ -	\$ -	\$ -	\$ 3,577,363.45	\$ 3,593,960.33	\$ -	\$ -	\$ -	\$ -
7800 Pupil Transportation	\$ 3,950,094.05	\$ 3,771,235.29	\$ 1,519.40	\$ 518.69	\$ -	\$ -	\$ -	\$ -	\$ 3,951,613.45	\$ 3,767,753.98	\$ -	\$ -	\$ 498.00	\$ 1,989.80
7900 Plant Operation	\$ 4,973,387.73	\$ 4,958,652.60	\$ 3,166.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,975,554.69	\$ 4,958,652.60	\$ -	\$ -	\$ 7,688.60	\$ 50,821.19
8100 Maintenance of Plant	\$ 1,880,140.56	\$ 1,683,573.43	\$ 24,718.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,880,140.56	\$ 1,683,573.43	\$ -	\$ -	\$ 392.50	\$ 2,479.53
8200 Administration Technology	\$ 1,376,939.89	\$ 1,208,586.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,403,658.18	\$ 1,208,586.36	\$ -	\$ -	\$ 682.50	\$ 885.38
8300 Community Services	\$ 150,004.66	\$ 187,331.24	\$ 721,028.36	\$ 344,526.44	\$ -	\$ -	\$ -	\$ -	\$ 871,033.02	\$ 531,857.68	\$ -	\$ -	\$ 2,700.00	\$ 2,704.85
9200 Debt Service	\$ -	\$ -	\$ -	\$ 234,409.00	\$ -	\$ -	\$ -	\$ -	\$ 234,409.00	\$ 237,449.50	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 56,413,842.99	\$ 53,269,655.01	\$ 8,093,627.72	\$ 8,235,226.20	\$ 234,409.00	\$ 237,449.50	\$ 1,889,785.02	\$ 2,217,859.39	\$ 66,651,644.79	\$ 63,959,384.10	\$ 7,220,849.20	\$ 7,177,761.00	\$ 350,650.72	\$ 288,705.08
9700 Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,161,904.86	\$ 4,000,063.49	\$ 4,161,904.86	\$ 4,000,063.49	\$ -	\$ -	\$ -	\$ -
Total Expenditures & Other Uses	\$ 56,413,842.99	\$ 53,269,655.01	\$ 8,093,627.72	\$ 8,235,226.20	\$ 234,409.00	\$ 237,449.50	\$ 6,051,689.88	\$ 6,217,922.88	\$ 70,793,549.65	\$ 67,959,447.59	\$ 7,220,849.20	\$ 7,177,761.00	\$ 350,650.72	\$ 288,705.08
Excess/(Deficit) Revenues vs. Expenditures	\$ 23,695,964.39	\$ 23,907,063.51	\$ 398,403.63	\$ 417,784.73	\$ -	\$ (1,096.50)	\$ 6,206,400.56	\$ 5,904,076.13	\$ 30,897,704.58	\$ 30,228,428.06	\$ 394,307.32	\$ 913,095.26	\$ 41,705.47	\$ (7,176.60)
Beginning Fund Balance 7/1/17	\$ 10,810,088.49	\$ 9,108,920.82	\$ 3,366,963.46	\$ 3,661,560.58	\$ 7,283,386.52	\$ 4,392,746.03	\$ 22,663,926.61	\$ 22,295,051.43	\$ 44,134,337.08	\$ 39,662,318.86	\$ 3,750,827.37	\$ 2,184,334.00	\$ 17,202.55	\$ 4,296.11
Beginning Fund Balance 7/1/18	\$ 34,506,032.88	\$ 35,016,894.39	\$ 3,762,367.09	\$ 4,079,845.90	\$ 7,293,388.52	\$ 4,891,649.73	\$ 28,970,327.17	\$ 28,203,167.36	\$ 74,532,105.66	\$ 69,890,746.92	\$ 4,145,394.69	\$ 2,448,129.26	\$ 54,998.02	\$ (2,880.49)
Ending Fund Balance	\$ 34,506,032.88	\$ 35,016,894.39	\$ 3,762,367.09	\$ 4,079,845.90	\$ 7,293,388.52	\$ 4,891,649.73	\$ 28,970,327.17	\$ 28,203,167.36	\$ 74,532,105.66	\$ 69,890,746.92	\$ 4,145,394.69	\$ 2,448,129.26	\$ 54,998.02	\$ (2,880.49)

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
 December 31, 2018
 GENERAL FUND

		Dec-18	Dec-17
Assets	Cash on Demand	\$ 29,913,750.79	\$ 27,850,521.01
	Investments	\$ -	\$ -
	Accounts Receivable	\$ 9,438.37	\$ 49,599.59
	Inventory	\$ 599,313.01	\$ 420,694.61
	Due from Other Agencies/Funds	\$ 5,294,698.53	\$ 5,329,344.27
	Prepaid Expenses	\$ 160,138.69	\$ 43,655.85
Total Assets		\$ 35,977,339.39	\$ 33,693,815.33
Liabilities	Accounts Payable	\$ 1,107,222.08	\$ 620,535.19
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ 351,802.16	\$ 28,253.25
	Deferred Revenue	\$ 10,188.07	\$ 22,185.88
	Due To Other Agencies/Funds	\$ 2,114.20	\$ 6,256.68
Total Liabilities		\$ 1,471,326.51	\$ 677,231.00
	Unreserved Fund Balance	\$ (24,774,314.92)	\$ (22,893,998.98)
	Reserve for Encumbrances	\$ 58,681,014.79	\$ 55,489,888.70
	Reserve for Inventory	\$ 599,313.01	\$ 420,694.61
	Ending Fund Balance	\$ 34,506,012.88	\$ 33,016,584.33
Total Liabilities and Fund Balances		\$ 35,977,339.39	\$ 33,693,815.33



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2018
 GENERAL FUND

		Original Budget	Amended Budget	Dec-18	Dec-17	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease)	Increase -Decrease
						\$	%
Revenues by Source							
3100	Federal Direct	\$ 210,000.00	\$ 210,000.00	\$ 88,144.98	\$ 54,034.22	\$ 34,110.76	63.13%
3200	Federal through State	\$ 1,200,000.00	\$ 1,517,617.00	\$ 451,884.12	\$ 403,013.72	\$ 48,870.40	12.13%
3300	State	\$ 67,520,112.50	\$ 67,953,187.92	\$ 34,015,823.17	\$ 32,102,064.73	\$ 1,913,758.44	5.96%
3400	Local	\$ 4,698,596.39	\$ 5,007,896.00	\$ 2,236,928.87	\$ 1,709,264.66	\$ 527,664.21	30.87%
3411	District School Tax	\$ 46,394,013.00	\$ 46,394,013.00	\$ 39,371,281.00	\$ 39,143,344.90	\$ 227,936.10	0.58%
3600	Transfers from Capital	\$ 7,828,427.50	\$ 7,853,880.35	\$ 3,927,495.86	\$ 3,763,716.29	\$ 163,779.57	4.35%
3700	Other	\$ 18,066.41	\$ 18,209.38	\$ 18,249.38	\$ 1,280.00	\$ 16,969.38	1325.73%
Total Revenues		\$ 127,869,215.80	\$ 128,954,803.65	\$ 80,109,807.38	\$ 77,176,718.52	\$ 2,933,088.86	3.80%
Expenditures by Function							
5000	Instruction	\$ 77,355,673.61	\$ 78,608,812.88	\$ 31,922,562.02	\$ 29,836,632.56	\$ 2,085,929.46	6.99%
6100	Pupil Personnel Services	\$ 6,141,535.71	\$ 5,957,177.82	\$ 2,474,535.58	\$ 2,322,203.33	\$ 152,332.25	6.56%
6200	Instructional Media Services	\$ 1,515,413.90	\$ 1,578,738.53	\$ 616,899.64	\$ 646,544.89	\$ (29,645.25)	-4.59%
6300	Curriculum Development	\$ 1,557,740.64	\$ 1,561,556.71	\$ 764,168.84	\$ 707,484.54	\$ 56,684.30	8.01%
6400	Instructional Staff Training	\$ 1,363,843.91	\$ 1,416,224.53	\$ 441,378.01	\$ 432,328.73	\$ 9,049.28	2.09%
6500	Instruction Related Technology	\$ 1,871,573.63	\$ 1,844,791.24	\$ 878,637.26	\$ 876,553.76	\$ 2,083.50	0.24%
7100	School Board	\$ 502,941.70	\$ 504,321.16	\$ 243,411.54	\$ 214,027.74	\$ 29,383.80	13.73%
7200	General Administration	\$ 481,047.21	\$ 537,872.70	\$ 281,145.48	\$ 227,214.35	\$ 53,931.13	23.74%
7300	School Administration	\$ 9,135,035.91	\$ 9,082,399.65	\$ 4,274,817.47	\$ 4,122,828.39	\$ 151,989.08	3.69%
7400	Facilities Acquisition	\$ 519,860.85	\$ 551,270.52	\$ 130,643.97	\$ 162,348.53	\$ (31,704.56)	-19.53%
7500	Fiscal Services	\$ 1,022,702.12	\$ 952,687.85	\$ 461,469.59	\$ 449,717.88	\$ 11,751.71	2.61%
7600	Food Service	\$ -	\$ 23,020.48	\$ 23,020.48	\$ 11,687.85	\$ 11,332.63	96.96%
7700	Central Services	\$ 3,001,849.97	\$ 3,120,930.66	\$ 1,568,586.22	\$ 1,450,103.54	\$ 118,482.68	8.17%
7800	Pupil Transportation	\$ 9,204,437.36	\$ 9,172,847.78	\$ 3,950,094.05	\$ 3,771,235.29	\$ 178,858.76	4.74%
7900	Plant Operation	\$ 9,542,888.59	\$ 9,588,772.32	\$ 4,973,387.73	\$ 4,958,652.60	\$ 14,735.13	0.30%
8100	Maintenance of Plant	\$ 5,129,274.04	\$ 5,154,156.08	\$ 1,880,140.56	\$ 1,683,573.43	\$ 196,567.13	11.68%
8200	Administration Technology	\$ 2,292,564.66	\$ 2,288,646.24	\$ 1,378,939.89	\$ 1,208,586.36	\$ 170,353.53	14.10%
9100	Community Services	\$ 208,000.00	\$ 232,837.36	\$ 150,004.66	\$ 187,331.24	\$ (37,326.58)	-19.93%
9200	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal		\$ 130,846,383.81	\$ 132,177,064.51	\$ 56,413,842.99	\$ 53,269,055.01	\$ 3,144,787.98	5.90%
9700	Transfers Out	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	-
Total Expenditures & Other Uses		\$ 130,851,383.81	\$ 132,182,064.51	\$ 56,413,842.99	\$ 53,269,055.01	\$ 3,144,787.98	5.90%
Excess/(Deficit) Revenues vs. Expenditures		\$ (2,982,168.01)	\$ (3,227,260.86)	\$ 23,695,964.39	\$ 23,907,663.51	\$ (211,699.12)	-0.89%
Beginning Fund Balance 7/1/17						\$ 9,108,920.82	
Beginning Fund Balance 7/1/18		\$ 10,810,048.49	\$ 10,810,048.49	\$ 10,810,048.49			
Ending Fund Balance		\$ 7,827,880.48	\$ 7,582,787.63	\$ 34,506,012.88	\$ 33,016,584.33	\$ 1,489,428.55	4.51%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
December 31, 2018
FOOD SERVICE FUND

		Dec-18	Dec-17
Assets	Cash on Demand	\$ 2,787,249.73	\$ 3,157,139.28
	Investments	\$ -	\$ -
	Accounts Receivable	\$ -	\$ 7,821.94
	Inventory-Processed Commodities	\$ 493,073.50	\$ 335,869.72
	Inventory-Food	\$ 23,227.41	\$ 15,164.14
	Inventory-Non-Food	\$ 7,278.37	\$ 3,787.41
	Inventory-Commodities	\$ 138,410.69	\$ 188,853.20
	Due from Other Agencies/Funds	\$ 490,600.35	\$ 542,560.54
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 3,939,840.05	\$ 4,251,196.23
Liabilities	Accounts Payable	\$ 149,315.37	\$ 146,297.66
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ 28,157.59	\$ 25,553.27
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 177,472.96	\$ 171,850.93
	Reserved for Food Service	\$ (544,056.03)	\$ 520,961.78
	Reserve for Encumbrances	\$ 3,644,433.15	\$ 3,014,709.05
	Reserve for Inventory	\$ 661,989.97	\$ 543,674.47
	Ending Fund Balance	\$ 3,762,367.09	\$ 4,079,345.30
Total Liabilities and Fund Balances		\$ 3,939,840.05	\$ 4,251,196.23



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2018
 FOOD SERVICE FUND

		Original Budget	Amended Budget	Dec-18	Dec-17	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease)	Increase -Decrease
Revenues by Source						\$\$	%
3100	Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -	
3200	Federal through State	\$ 6,521,369.70	\$ 6,554,619.75	\$ 3,277,411.95	\$ 3,422,083.99	\$ (144,672.04)	-4.23%
3300	State	\$ 82,402.00	\$ 82,402.00	\$ 41,202.00	\$ 41,201.00	\$ 1.00	0.00%
3400	Local	\$ 1,273,497.09	\$ 1,273,667.69	\$ 631,132.65	\$ 536,772.21	\$ 94,360.44	17.58%
3XXX	Other	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	
Total Revenues		\$ 7,882,268.79	\$ 7,915,689.44	\$ 3,949,746.60	\$ 4,000,057.20	\$ (50,310.60)	-1.26%
Expenditures by Function							
7600	FOOD SERVICE						
OBJECT							
1000	Salaries	\$ 2,880,371.76	\$ 2,896,392.42	\$ 1,214,181.96	\$ 1,119,323.45	\$ 94,858.51	8.47%
2000	Employee Benefits	\$ 1,112,899.11	\$ 1,116,358.18	\$ 416,534.29	\$ 358,192.08	\$ 58,342.21	16.29%
3000	Purchased Services	\$ 131,711.22	\$ 131,711.22	\$ 72,114.82	\$ 62,347.39	\$ 9,767.43	15.67%
4000	Energy Services	\$ 103,000.00	\$ 103,000.00	\$ 51,850.25	\$ 48,228.56	\$ 3,621.69	7.51%
5000	Materials and Supplies	\$ 3,536,154.41	\$ 3,536,154.41	\$ 1,578,427.13	\$ 1,711,149.95	\$ (132,722.82)	-7.76%
6000	Capital Outlay	\$ 409,074.36	\$ 409,074.36	\$ 87,509.48	\$ 163,988.23	\$ (76,478.75)	-46.64%
7000	Other Expenses	\$ 333,733.42	\$ 333,646.67	\$ 133,725.04	\$ 119,042.82	\$ 14,682.22	12.33%
Subtotal for Function 7600		\$ 8,506,944.28	\$ 8,526,337.26	\$ 3,554,342.97	\$ 3,582,272.48	\$ (27,929.51)	-0.78%
9700	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ 8,506,944.28	\$ 8,526,337.26	\$ 3,554,342.97	\$ 3,582,272.48	\$ (27,929.51)	-0.78%
Excess/(Deficit) Revenues vs. Expenditures		\$ (624,675.49)	\$ (610,647.82)	\$ 395,403.63	\$ 417,784.72	\$ (22,381.09)	-5.36%
Beginning Fund Balance 7/1/17					\$ 3,661,560.58		
Beginning Fund Balance 7/1/18		\$ 3,366,963.46	\$ 3,366,963.46	\$ 3,366,963.46			
Ending Fund Balance		\$ 2,742,287.97	\$ 2,756,315.64	\$ 3,762,367.09	\$ 4,079,345.30	\$ (316,978.21)	-7.77%

**CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET**

December 31, 2018

SPECIAL REVENUE - OTHER FEDERAL PROJECT FUNDS

		Dec-18	Dec-17
Assets	Cash on Demand	\$ (317,104.23)	\$ (377,368.70)
	Investments	\$ -	\$ -
	Accounts Receivable	\$ -	\$ -
	Due from Other Agencies/Funds	\$ 418,618.50	\$ 464,746.32
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 101,514.27	\$ 87,377.62
Liabilities	Accounts Payable	\$ 47,916.34	\$ 22,691.39
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ 53,597.93	\$ 64,686.23
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 101,514.27	\$ 87,377.62
	Reserve for Federal Projects	\$ (4,111,780.49)	\$ (4,859,681.91)
	Reserve for Encumbrances	\$ 4,111,780.49	\$ 4,859,681.91
	Ending Fund Balance	\$ -	\$ -
Total Liabilities and Fund Balances		\$ 101,514.27	\$ 87,377.62



MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

December 31, 2018

SPECIAL REVENUE - OTHER FEDERAL PROJECT FUND

		Original Budget	Amended Budget	Dec-18	Dec-17	<i>Current Yr Actuals Compared to Prior Year Actuals</i>	
						Increase (Decrease)	Increase -Decrease
Revenues by Source						\$\$	%
3100	Federal Direct	\$ 900,000.00	\$ 900,000.00	\$ 721,028.36	\$ 344,526.44	\$ 376,501.92	109.28%
3200	Federal through State	\$ 10,302,723.19	\$ 10,322,587.71	\$ 3,818,256.39	\$ 4,308,427.28	\$ (490,170.89)	-11.38%
3400	Local	\$ -	\$ -	\$ -	\$ -	\$ -	
3700	Other	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 11,202,723.19	\$ 11,222,587.71	\$ 4,539,284.75	\$ 4,652,953.72	\$ (113,668.97)	-2.44%
Expenditures by Function							
5000	Instruction	\$ 4,492,740.54	\$ 5,470,845.24	\$ 1,897,312.65	\$ 2,307,970.40	\$ (410,657.75)	-17.79%
6100	Pupil Personnel Services	\$ 370,683.02	\$ 576,887.59	\$ 255,805.89	\$ 332,894.68	\$ (77,088.79)	-23.16%
6200	Instructional Media Services	\$ -	\$ 1,000.00	\$ 71.82	\$ 382.96	\$ (311.14)	-81.25%
6300	Curriculum Development	\$ 2,555,977.53	\$ 2,633,169.67	\$ 1,149,600.21	\$ 1,167,353.28	\$ (17,753.07)	-1.52%
6400	Instructional Staff Training	\$ 206,122.38	\$ 640,968.09	\$ 203,075.17	\$ 192,409.42	\$ 10,665.75	5.54%
6500	Instruction Related Technology	\$ 92,047.87	\$ 124,970.83	\$ 39,123.11	\$ 34,604.95	\$ 4,518.16	13.06%
7100	School Board	\$ -	\$ -	\$ -	\$ -	\$ -	
7200	General Administration	\$ 2,585,151.85	\$ 672,369.47	\$ 215,678.64	\$ 254,484.28	\$ (38,805.64)	-15.25%
7300	School Administration	\$ -	\$ -	\$ -	\$ 495.00	\$ (495.00)	-100.00%
7400	Facilities Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	
7500	Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
7600	Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	
7700	Central Services	\$ -	\$ 130,666.17	\$ 28,184.25	\$ 17,313.62	\$ 10,870.63	62.79%
7800	Pupil Transportation	\$ -	\$ 41,794.65	\$ 1,519.40	\$ 518.69	\$ 1,000.71	192.93%
7900	Plant Operation	\$ -	\$ -	\$ 3,166.96	\$ -	\$ 3,166.96	
8100	Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	
8200	Administration Technology	\$ -	\$ 26,851.00	\$ 24,718.29	\$ -	\$ 24,718.29	
9100	Community Services	\$ 900,000.00	\$ 902,000.00	\$ 721,028.36	\$ 344,526.44	\$ 376,501.92	109.28%
9200	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
9900	Sequestration	\$ -	\$ 1,065.00	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ 11,202,723.19	\$ 11,222,587.71	\$ 4,539,284.75	\$ 4,652,953.72	\$ (113,668.97)	-2.44%
Excess/(Deficit) Revenues vs. Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance 7/1/17					\$ -		
Beginning Fund Balance 7/1/18		\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
 December 31, 2018
 DEBT SERVICE FUNDS

		Dec-18	Dec-17
Assets	Cash on Demand		
	SBE/COBI BONDS	\$ 5,040.58	\$ 13,688.03
	Investments -QSCB	\$ 7,288,357.94	\$ 4,577,961.70
	Accounts Receivable	\$ -	\$ -
	Due from Other Agencies/Funds	\$ -	\$ -
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 7,293,398.52	\$ 4,591,649.73
Liabilities	Accounts Payable	\$ -	\$ -
	Accrued Salaries	\$ -	\$ -
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ -	\$ -
	Unreserved Fund Balance	\$ -	\$ -
	Reserve for Debt Services	\$ 7,293,398.52	\$ 4,591,649.73
	Ending Fund Balance	\$ 7,293,398.52	\$ 4,591,649.73
Total Liabilities and Fund Balances		\$ 7,293,398.52	\$ 4,591,649.73



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2018
 DEBT SERVICE FUNDS

		Original Budget	Amended Budget	Dec-18	Dec-17	<i>Current Yr Actuals Compared to Prior Year Actuals</i>	
						Increase (Decrease) \$\$	Increase -Decrease %
Revenues by Source							
3300	State	\$ 83,100.00	\$ 83,100.00	\$ -	\$ -	\$ -	
3600	Transfers In	\$ 3,141,585.00	\$ 3,141,585.00	\$ 234,409.00	\$ 236,347.20	\$ (1,938.20)	-0.82%
3700	Face Value of Long-term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 3,224,685.00	\$ 3,224,685.00	\$ 234,409.00	\$ 236,347.20	\$ (1,938.20)	-0.82%
Expenditures by Function							
9200	DEBT SERVICE						
OBJECT							
7100	Redemption of Principal	\$ 78,000.00	\$ 78,000.00	\$ -	\$ -	\$ -	
7200	Interest	\$ 465,626.00	\$ 465,626.00	\$ 234,409.00	\$ 237,443.50	\$ (3,034.50)	-1.28%
7300	Dues and Fees	\$ 5,450.00	\$ 5,450.00	\$ -	\$ -	\$ -	
7600	Payments to Refunding Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal for Function 9200		\$ 549,076.00	\$ 549,076.00	\$ 234,409.00	\$ 237,443.50	\$ (3,034.50)	0.00%
Total Expenditures & Other Uses		\$ 549,076.00	\$ 549,076.00	\$ 234,409.00	\$ 237,443.50	\$ (3,034.50)	0.00%
Excess/(Deficit) Revenues vs. Expenditures		\$ 2,675,609.00	\$ 2,675,609.00	\$ -	\$ (1,096.30)	\$ 1,096.30	0.00%
Beginning Fund Balance 7/1/17					\$ 4,592,746.03		
Beginning Fund Balance 7/1/18		\$ 7,293,398.52	\$ 7,293,398.52	\$ 7,293,398.52			
Ending Fund Balance		\$ 9,969,007.52	\$ 9,969,007.52	\$ 7,293,398.52	\$ 4,591,649.73	\$ 2,701,748.79	58.84%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
December 31, 2018
CAPITAL PROJECT FUNDS

		Dec-18	Dec-17
Assets	Cash on Demand	\$ 9,931,116.53	\$ 16,435,359.54
	Investments	\$ 17,542,333.93	\$ 10,409,899.82
	Accounts Receivable	\$ 29,289.40	\$ 545.71
	Due from Other Agencies/Funds	\$ 1,516,040.52	\$ 1,467,326.19
	Prepaid Expenses	\$ 10,600.00	\$ -
Total Assets		\$ 29,029,380.38	\$ 28,313,131.26
Liabilities	Accounts Payable	\$ 57,493.21	\$ 32,656.26
	Accrued Salaries	\$ -	\$ -
	Construction Contract Retainage	\$ 1,560.00	\$ 77,307.44
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 59,053.21	\$ 109,963.70
	Reserved for Capital Outlay	\$ 26,997,940.61	\$ 26,055,059.74
	Reserve for Encumbrances	\$ 1,972,386.56	\$ 2,148,107.82
	Ending Fund Balance	\$ 28,970,327.17	\$ 28,203,167.56
Total Liabilities and Fund Balances		\$ 29,029,380.38	\$ 28,313,131.26



CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
December 31, 2018
INTERNAL SERVICE FUND - SELF INSURANCE FUND

		Dec-18	Dec-17
Assets	Cash on Demand	\$ 6,882,401.05	\$ 4,434,038.62
	Investments	\$ -	\$ -
	Accounts Receivable	\$ 3,657.76	\$ 59,688.19
	Inventory	\$ 20,939.90	\$ 33,238.31
	Due from Other Agencies	\$ -	\$ -
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 6,906,998.71	\$ 4,526,965.12
Liabilities	Accounts Payable	\$ 93,816.37	\$ 1,351.61
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ 377.29	\$ 2,125.01
	Deferred Revenue	\$ 1,374,309.36	\$ 842,699.39
	Estimated Liability Unpaid Claims	\$ 1,293,401.00	\$ 1,232,659.85
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 2,761,904.02	\$ 2,078,835.86
	Unreserved Fund Balance	\$ 2,715,898.77	\$ 1,064,352.31
	Reserve for Encumbrances	\$ 18,256.02	\$ 30,538.64
	Reserve for Inventory	\$ 20,939.90	\$ 33,238.31
	Reserve for Insurance Claims	\$ 1,390,000.00	\$ 1,320,000.00
	Ending Fund Balance	\$ 4,145,094.69	\$ 2,448,129.26
Total Liabilities and Fund Balances		\$ 6,906,998.71	\$ 4,526,965.12



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2018
 INTERNAL SERVICE FUNDS - SELF INSURANCE FUND

		Original Budget	Amended Budget	Dec-18	Dec-17	<i>Current Yr Actuals Compared to Prior Year Actuals</i>	
						Increase (Decrease) \$	Increase -Decrease %
Revenues by Source							
3481	Charges for Services	\$ 7,500.00	\$ 7,500.00	\$ 1,472.50	\$ 2,202.58	\$ (730.08)	-33.15%
3484	Premiums	\$ 16,500,000.00	\$ 16,500,000.00	\$ 7,406,315.57	\$ 7,377,248.68	\$ 29,066.89	0.39%
3489	Other Operating Revenue	\$ 250,000.00	\$ 250,000.00	\$ 151,246.52	\$ 73,554.00	\$ 77,692.52	105.63%
34XX	Nonoperating Revenues	\$ 114,996.00	\$ 114,996.00	\$ 56,081.93	\$ 37,951.00	\$ 18,130.93	47.77%
3610	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 16,872,496.00	\$ 16,872,496.00	\$ 7,615,116.52	\$ 7,490,956.26	\$ 124,160.26	1.66%
Expenditures by Function							
7700	STAFF SERVICES						
OBJECT							
1000	Salaries	\$ 26,104.00	\$ 25,842.96	\$ 12,921.48	\$ 9,452.16	\$ 3,469.32	36.70%
2000	Employee Benefits	\$ 10,714.81	\$ 11,154.84	\$ 5,223.82	\$ 2,757.52	\$ 2,466.30	89.44%
3000	Purchased Services	\$ 3,604,385.50	\$ 3,604,385.50	\$ 1,564,526.37	\$ 1,473,527.55	\$ 90,998.82	6.18%
4000	Energy Services	\$ 4,220.00	\$ 4,220.00	\$ 1,755.99	\$ 1,935.59	\$ (179.60)	-9.28%
5000	Materials and Supplies	\$ 33,000.00	\$ 33,000.00	\$ -	\$ -	\$ -	
6000	Capital Outlay	\$ 7,500.00	\$ 7,500.00	\$ 10,567.75	\$ 9,670.17	\$ 897.58	9.28%
7000	Other Expenses	\$ 13,000.00	\$ 13,000.00	\$ 564.91	\$ 458.87	\$ 106.04	23.11%
7700	Claims	\$ 12,500,000.00	\$ 12,500,000.00	\$ 5,617,256.78	\$ 5,673,688.08	\$ (56,431.30)	-0.99%
Subtotal for Function 7700		\$ 16,198,924.31	\$ 16,199,103.30	\$ 7,212,817.10	\$ 7,171,489.94	\$ 41,327.16	0.58%
7900	Operation of Plant						
OBJECT							
1000	Salaries	\$ 10,000.00	\$ 16,934.96	\$ 5,301.28	\$ 3,939.01	\$ 1,362.27	34.58%
2000	Employee Benefits	\$ 1,751.00	\$ 1,107.08	\$ 907.31	\$ 622.95	\$ 284.36	45.65%
3000	Purchased Services	\$ 2,000.00	\$ 2,000.00	\$ 742.92	\$ 698.58	\$ 44.34	6.35%
5000	Materials and Supplies	\$ 1,000.00	\$ 1,000.00	\$ 603.09	\$ 328.02	\$ 275.07	83.86%
6000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
7000	Other Expenses	\$ -	\$ 85.00	\$ 85.00	\$ -	\$ 85.00	
Subtotal for Function 7900		\$ 14,751.00	\$ 21,127.04	\$ 7,639.60	\$ 5,588.56	\$ 2,051.04	36.70%
8100	Rep & Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 392.50	\$ 682.50	\$ (290.00)	-42.49%
Total Expenditures & Other Uses		\$ 16,214,675.31	\$ 16,221,230.34	\$ 7,220,849.20	\$ 7,177,761.00	\$ 43,088.20	0.60%
Excess/(Deficit) Revenues vs. Expenditures		\$ 657,820.69	\$ 651,265.66	\$ 394,267.32	\$ 313,195.26	\$ 81,072.06	25.89%
Beginning Fund Balance 7/1/17					\$ 2,134,934.00		
Beginning Fund Balance 7/1/18		\$ 3,750,827.37	\$ 3,750,827.37	\$ 3,750,827.37			
Ending Fund Balance		\$ 4,408,648.06	\$ 4,402,093.03	\$ 4,145,094.69	\$ 2,448,129.26	\$ 1,696,965.43	69.32%

**CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET**

December 31, 2018

ACADEMY OF ENVIRONMENTAL SCIENCE CHARTER SCHOOL

		Dec-18		Dec-17
Assets	Cash on Demand	\$ 78,602.53	\$	(579.49)
	Accounts Receivable	\$ 1.16	\$	-
	Due from Other Agencies/Funds	\$ -	\$	4,076.42
	Prepaid Expenses	\$ -	\$	-
Total Assets		\$ 78,603.69	\$	3,496.93
Liabilities	Accounts Payable	\$ 15,908.35	\$	4,610.13
	Accrued Salaries	\$ -	\$	-
	Construction Contract Retainage	\$ -	\$	-
	Payroll Deduction & Withholdings	\$ 3,787.32	\$	1,767.29
	Deferred Revenue	\$ -	\$	-
	Due To Other Agencies/Funds	\$ -	\$	-
Total Liabilities		\$ 19,695.67	\$	6,377.42
	Unreserved Fund Balance	\$ (233,516.41)	\$	(159,910.99)
	Reserve for Encumbrances	\$ 292,424.43	\$	157,030.50
	Ending Fund Balance	\$ 58,908.02	\$	(2,880.49)
Total Liabilities and Fund Balances		\$ 78,603.69	\$	3,496.93



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

December 31, 2018

ACADEMY OF ENVIRONMENTAL SCIENCE CHARTER SCHOOL

		Original Budget	Amended Budget	Dec-18	Dec-17	<i>Current Yr Actuals Compared to Prior Year Actuals</i>	
						Increase (Decrease)	Increase -Decrease %
Revenues by Source						\$	%
3100	Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -	
3200	Federal through State	\$ -	\$ -	\$ -	\$ -	\$ -	
3300	State	\$ 388,763.00	\$ 422,151.00	\$ 369,893.00	\$ 196,333.01	\$ 173,559.99	88.40%
3400	Local	\$ 1,400.00	\$ 2,422.00	\$ 2,463.19	\$ 1,193.47	\$ 1,269.72	106.39%
3600	Transfers from Capital	\$ -	\$ -	\$ -	\$ -	\$ -	
3700	Other	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 390,163.00	\$ 424,573.00	\$ 372,356.19	\$ 197,526.48	\$ (174,829.71)	-88.51%
Expenditures by Function							
5000	Instruction	\$ 470,695.57	\$ 468,086.94	\$ 189,985.33	\$ 104,686.53	\$ 85,298.80	81.48%
6100	Pupil Personnel Services	\$ 50,294.85	\$ 50,544.85	\$ 20,670.07	\$ -	\$ 20,670.07	
6200	Instructional Media Services	\$ -	\$ -	\$ -	\$ -	\$ -	
6300	Curriculum Development	\$ 7,750.00	\$ 7,750.00	\$ 4,992.07	\$ 1,883.39	\$ 3,108.68	165.06%
6400	Instructional Staff Training	\$ -	\$ 1,708.63	\$ 1,409.37	\$ 324.56	\$ 1,084.81	334.24%
6500	Instruction Related Technology	\$ -	\$ -	\$ -	\$ -	\$ -	
7100	School Board	\$ 15,075.00	\$ 15,075.00	\$ -	\$ 5,207.50	\$ (5,207.50)	-100.00%
7200	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	
7300	School Administration	\$ 75,157.23	\$ 76,157.23	\$ 16,192.59	\$ 20,905.37	\$ (4,712.78)	-22.54%
7400	Facilities Acquisition	\$ -	\$ 33,410.00	\$ 29,536.37	\$ -	\$ 29,536.37	
7500	Fiscal Services	\$ 25,188.00	\$ 25,188.00	\$ 19,968.33	\$ 15,283.51	\$ 4,684.82	30.65%
7600	Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	
7700	Central Services	\$ -	\$ 500.00	\$ 498.00	\$ 1,989.80	\$ (1,491.80)	-74.97%
7800	Pupil Transportation	\$ -	\$ -	\$ 151.02	\$ -	\$ 151.02	
7900	Plant Operation	\$ 62,151.00	\$ 62,151.00	\$ 42,068.04	\$ 50,822.19	\$ (8,754.15)	-17.23%
8100	Maintenance of Plant	\$ 5,000.00	\$ 5,150.00	\$ 2,479.53	\$ 895.38	\$ 1,584.15	176.92%
8200	Administration Technology	\$ 8,000.00	\$ 8,000.00	\$ 2,700.00	\$ 2,704.85	\$ (4.85)	-0.18%
9100	Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	
9200	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal		\$ 719,311.65	\$ 753,721.65	\$ 330,650.72	\$ 204,703.08	\$ 125,947.64	61.53%
9700	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ 719,311.65	\$ 753,721.65	\$ 330,650.72	\$ 204,703.08	\$ 125,947.64	61.53%
Excess/(Deficit) Revenues vs. Expenditures		\$ (329,148.65)	\$ (329,148.65)	\$ 41,705.47	\$ (7,176.60)	\$ 48,882.07	117.21%
Beginning Fund Balance 7/1/17					\$ 4,296.11		
Beginning Fund Balance 7/1/18		\$ 17,202.55	\$ 17,202.55	\$ 17,202.55			
Ending Fund Balance		\$ (311,946.10)	\$ (311,946.10)	\$ 58,908.02	\$ (2,880.49)	\$ 61,788.51	-2145.07%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
December 31, 2018
PRIVATE PURPOSE TRUST FUND

		Dec-18	Dec-17
Assets	Cash on Demand	\$ 214,160.17	\$ 214,563.40
	Investments	\$ -	\$ -
	Accounts Receivable		
	Due from Other Agencies/Funds		
	Prepaid Expenses		
Total Assets		\$ 214,160.17	\$ 214,563.40
Liabilities	Accounts Payable		
	Accrued Salaries		
	Deferred Revenue		
	Due To Other Agencies/Funds		
Total Liabilities		\$ -	\$ -
	Unreserved Fund Balance	\$ 2,171.71	\$ 1,329.99
	Reserve for Encumbrances	\$ 211,988.46	\$ 213,233.41
	Ending Fund Balance	\$ 214,160.17	\$ 214,563.40
Total Liabilities and Fund Balances		\$ 214,160.17	\$ 214,563.40



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2018
 PRIVATE PURPOSE TRUST FUND

		Original Budget	Amended Budget	Dec-18	Dec-17	<i>Current Yr Actuals Compared to Prior Year Actuals</i>	
						Increase (Decrease) \$\$	Increase -Decrease %
Revenues by Source							
3431	Interest	\$ 4,000.00	\$ 4,000.00	\$ 2,171.71	\$ 1,329.99	\$ 841.72	63.29%
3440	Gifts, Grants, Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 4,000.00	\$ 4,000.00	\$ 2,171.71	\$ 1,329.99	\$ 841.72	63.29%
Expenditures by Function							
7900	Misc Expense	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	
Subtotal for Function 9200		\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	
Excess/(Deficit) Revenues vs. Expenditures		\$ (6,000.00)	\$ (6,000.00)	\$ 2,171.71	\$ 1,329.99	\$ 841.72	63.29%
Beginning Fund Balance 7/1/17					\$ 213,233.41		
Beginning Fund Balance 7/1/18		\$ 211,988.46	\$ -	\$ 211,988.46			
Ending Fund Balance		\$ 205,988.46	\$ (6,000.00)	\$ 214,160.17	\$ 214,563.40	\$ (403.23)	-0.19%

An Administrative Hearing and Regular Meeting were held at the District Services Center located at 1007 West Main Street, Inverness, Florida on Tuesday, December 11, 2018. Present: Sandra “Sam” Himmel – Superintendent; Thomas Kennedy – Chairman, Sandra Counts – Vice Chairman, School Board Members: Virginia Bryant, Douglas A. Dodd, Linda B. Powers and R. Wesley Bradshaw, School Board Attorney.

ADMINISTRATIVE HEARING

The Administrative Hearing was opened at 3:03 p.m.

Upon motions made, seconded and approved, an expulsion was directed in Case No. 19-33 and Case No. 19-36

The Administrative Hearing was adjourned at 3:08 p.m.

EXECUTIVE SESSION

An Executive Session was called at 3:12 p.m. pursuant to Florida Statute 447.605 and the room was cleared except for appropriate designated personnel.

The Executive Session was closed at 3:38 p.m.

REGULAR MEETING

Chairman Kennedy opened the Regular Meeting at 4:00 p.m. and had opening exercises. He stated that together, as School Board Constitutional Officers, they are charged with the greatest responsibility, the care of student’s academic education, and it isn’t taken lightly. Chairman Kennedy continued to say that Citrus County students, schools and leadership have had a consistent history of being most successful. He shared that as he began his 9th year as a school board member, he was so grateful of the service of everyone, particularly his fellow school board members, Superintendent Himmel and her leadership team, and all educators and staff, and that everyone was always focused on one important thing...what is best for students. Chairman Kennedy presented the School Board members, Superintendent Himmel and the executive team with a “Children First” pin followed by the Pledge of Allegiance to the Flag of the United States of America.

ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

Douglas Dodd moved to Adopt the Agenda as recommended by the Superintendent; seconded by Linda Powers and carried unanimously.

CITIZEN COMMENTS

None

APPROVE CONSENT AGENDA – (Recognition of donations)

Virginia Bryant moved to approve the Consent Agenda; seconded by Douglas Dodd and carried unanimously.

PRESENTATION

A. Florida Healthy District Award

Pam Carnevale, Student Health Specialist, introduced Rikita Patel, Florida Department of Education, who presented the district with the Silver Level Healthy District Award. Ms. Patel applauded the district for being the forefront for a very healthy Florida and presented a Flag to Superintendent Himmel and Chairman Kennedy.

B. Recognition of Red Ribbon Week Contest Winners

Gina Dickey, Coordinator of Student Services, introduced Renea Teester from the Anti-Drug Coalition for Citrus County. Ms. Teester recognized teachers and students for their outstanding participation during Red Ribbon Week. There was an essay contest for elementary students, a media contest for middle school students and the teachers had a “Door Decorating” contest. The students and teachers all received a certificate and gift card for placing in the contests.

C. Superintendent’s “Making a Difference Award”

1) Kyle Jaecks and Nick Filipic – Lecanto Middle School

Superintendent Himmel presented the Superintendent’s “Making a Difference Award” to Kyle Jaecks, Assistant Principal at Lecanto Middle School, Nick Filipic, Lecanto Middle School teacher, and Deputy Joe Genitle, School Resource Officer for assisting Luke Simmons who had collapsed in the classroom. Deputy Gentile began CPR, Mr. Filipic retrieved the Automated External Defibrillator (AED) and Mr. Jaecks applied the AED to Mr. Simmons. All three continued with CPR and monitored the AED and Mr. Simmons until EMS arrived. Superintendent Himmel thanked them for their quick actions and their heroic efforts in assisting Mr. Simmons and possibly saving his life.

2) Julie Dilks, Lindsey Downing, Briana Elzy, Jennifer Hess, Gena Seminera and Barbara Turner – Citrus Springs Elementary

Superintendent Himmel presented the Superintendent’s “Making a Difference Award” to Julie Dilks, Lindsey Downing, Briana Elzy, Jennifer Hess, Gena Seminera and Barbara Turner, teachers at Citrus Springs Elementary School, for their excellence in the field of education. These teachers took on students from a newly dissolved classroom into their already full classrooms to save any other classroom from being overwhelmed. They were adamant that their third graders would not go without a certified teacher. The flexibility and dedication exhibited showed unmatched character and genuine passion for the education of their students. Superintendent Himmel thanked them for what they do every single day.

- C. Presentation to the School Board of Citrus County by Florida School Board Insurance Trust.

Cheri Cernich, Director of Risk Management, introduced Dave Stevens, Executive Director, Florida School Board Insurance Trust (FSBIT). Mr. Stevens represents the district in the areas of property and casualty insurance, worker's comp, litigation and several other things. Mrs. Cernich mentioned that Virginia Bryant represents the district on the FSBIT board. Mr. Stevens presented the Board and Superintendent Himmel the Florida School Board Insurance Trust, "Best of the Best Risk Management Program" Award that goes to the Citrus County School District for 2018. Mr. Stevens mentioned that the award was a very tough award to get and gave accolades to Mrs. Cernich and her department, along with Superintendent Himmel and School Board.

- D. Sandra Counts, Certified Board Member - Florida School Board Association

Chairman Kennedy introduced Florida School Board Association's Director of Leadership Services, Tina Pinkoson. Ms. Pinkoson explained that the Florida School Board Association (FSBA) offers professional development for school board members. A school board member must complete 96 hours of professional development training on their own time to become a Certified School Board Member. Sandra Counts earned her Certified School Board Member Award and Ms. Pinkoson presented Ms. Counts with a plaque and a pin.

EDUCATIONAL SERVICES, SCOTT HEBERT

- B. Approved the Addendum to the Provider Agreement between Nature Coast EMS/American Heart Association and the Citrus County School Board (copy in supplemental file)

Douglas Dodd asked for clarification on the trainings provided by Nature Coast EMS/American Heart Association. Pam Carnevale, Student Health Specialist, gave an overview of the courses available for training which are CPR, AED, and First Aid Inclusive. She explained that the contract was modified to reflect the increased cost of the courses from \$10 to \$25.

Sandra Counts moved to approve the Addendum to the Provider Agreement between Nature Coast EMS/American Heart Association and the Citrus County School Board; seconded by Virginia Bryant and carried unanimously.

- D. Approved the 2018-2019 School Improvement Plans for AES, CRE, CHS, CSE, CSM, CREST, CRH, CRMS, CRP, FCE, FRE, HES, IMS, IPS, LHS, LMS, LPS, PGE, RCE, SRMI and WTC (copy in supplemental file)

Linda Powers expressed that she would like to see mental health and safety to be added to this year's School Improvement Plans (SIP) to say what the district is doing in those areas. Mrs. Powers stated she did not want the SIP approved at that

time, she wanted to see the additions she requested added and then brought back to a future board meeting for approval. Trish Douglas, Director of Elementary Education, explained the School Improvement Planning process. She pointed out that security is addressed in each school's Safe School Plan, and mental health programs are address in the Title 1 Alignment Document that serves as an addendum to the SIP. Discussion ensued regarding adding mental health and safety this year.

Sandra Counts moved to approve the 2018-2019 School Improvement Plans for AES, CRE, CHS, CSE, CSM, CREST, CRH, CRMS, CRP, FCE, FRE, HES, IMS, IPS, LHS, LMS, LPS, PGE, RCE, SRMI and WTC; seconded by Virginia Bryant. A vote was taken, and the motion passed 4 to 1: For: Virginia Bryant, Sandra Counts, Douglas Dodd and Thomas Kennedy. Against: Linda Powers

SCHOOL SUPPORT SERVICES, JONNY BISHOP

- B. Human Resources, Suzy Swain
 - 1) Approved the Instructional and Support Recommendations (copy in supplemental file)

Virginia Bryant moved to approve the Instructional and Support Recommendations; seconded by Sandra Counts and carried unanimously.

- 3) Approved New Position for District Police Chief (copy in supplemental file)

Linda Powers moved to approve Larry "Buddy" Grant to be appointed to the New Position of District Police Chief; seconded by Virginia Bryant. Superintendent Himmel addressed the board regarding the position. She spoke about possible future mandates and the cost the district was charged for the School Resource Officer program this school year. Superintendent Himmel stressed the intention was not to replace the School Resource Officer Program, but only to enhance the current security on campuses, and that it was for the safety and security of the students. Doug Dodd opposed the motion and felt that at this time it was not necessary to hire a District Police Chief. Mr. Dodd made a motion to postpone the motion to hire a Police Chief and revisit the issue after Legislature Session ends. The motion died due to a lack of a second. Chairman Kennedy asked for a vote on the motion to approve the Superintendent's recommendation of hiring Larry "Buddy" Grant to be appointed to the New Position of District Police Chief. The vote passed 4-1. For: Virginia Bryant, Sandra Counts, Thomas Kennedy and Linda Powers; Against: Douglas Dodd.

CITIZENS COMMENTS

None

Chairman Kennedy administered the Oath of Office to Larry "Buddy" Grant. Chief Grant addressed the Board and said he was humbled and blessed for the opportunity to once again serve this community.

C. Planning and Growth Management, Chuck Dixon

Approved to advertise for a Public Hearing at the February 12, 2019 School Board Meeting to approve the revision of Policy 2.90 Tobacco Use in District Facilities (copy in supplemental file)

Virginia Bryant moved to approve to advertise for a Public Hearing at the February 12, 2019 School Board Meeting to approve the revision of Policy 2.90 Tobacco Use in District Facilities; seconded by Sandra Counts. A vote was taken and carried unanimously.

FINANCE, MIKE MULLEN

Q. Approved the Dell Financial Services 60-month Lease for the Dell EMC VX Rail Appliance (copy in supplemental file)

Steve Chamblin, Director of Education Technology and Informational Services, and Lance Fletcher, Project Leader, Network, were in attendance to provide information and answer any questions asked.

Virginia Bryant moved to approve the Dell Financial Services 60-month Lease for the Dell EMC VX Rail Appliance; seconded by Linda Powers and carried unanimously.

BUDGET UPDATE

Tammy Wilson, Director of Finance, mentioned she received the Final Operational Audit and will come for approval at the January board meeting, and the Financial Audit has begun. Ms. Wilson gave a brief update on the investments and the general fund.

ATTORNEY, LEGAL MATTERS

None

CITIZEN COMMENTS

None

APPROVE MINUTES

Virginia Bryant moved to approve minutes of the October 23, 2018 Administrative Hearing and Regular Meeting; minutes of the November 13, 2018 Administrative Hearing, Regular Meeting and Public Hearing; and minutes of the November 20, 2018 Organizational Meeting and Annual Meeting of the Citrus County School Board Leasing Corporation; seconded by Linda Powers and carried unanimously.

CITIZEN COMMENTS

None

ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

Doug Dodd mentioned having a future workshop on the topic of middle school athletics. He shared that he was still involved with the Marjory Stoneman Douglas Commission and was meeting in Tallahassee that week to complete an initial report. Chairman Kennedy asked if board could be provided with a copy of the report once it is released publicly.

Virginia Bryant enjoyed her trip to the Tampa conference and was busy with the Tropicana speeches.

Linda Powers shared that she attended the School Advisory Committee where she learned that Dr. John Grace, a psychologist, was starting an adult clinic for the homeless, a mental health intervention, and at Citrus High School there was a 7-week panic attack group where they use therapy dogs to deal with panic attacks. She was surprised to learn that any person who works at a concession stand now need to have training. Mrs. Powers shared that she also met with the mental health committee and got caught up on what was happening at the schools with counselors, social workers, and other people involved in mental health. She attended many meetings including the IB parents meeting, the Florida School Board Association (FSBA) conference and the Legislative Delegation meeting on November 30th. She also mentioned she attended an ethics meeting and that it was interesting, very involved and fun.

Sandra Counts shared that she enjoyed the Florida School Board Association conference. She mentioned she attended the Legislative Delegation meeting on November 30th with Doug Dodd and would be busy with the Tropicana speeches.

Chairman Kennedy mentioned he attended the Consortium of Florida Education Foundation's annual conference that was at Crystal River this year, hosted by the Citrus County Education Foundation. He shared that there were 62 districts out of Florida that were represented. He spoke about the January Workshop and expressed he would like to have the workshop in the morning and have a lunch retreat upstairs to talk about procedures.

ADJOURNMENT

Chairman Kennedy adjourned the Regular Meeting at 6:07 p.m.

Thomas Kennedy
Chairman

Sandra Himmel
Superintendent

ATTACHMENT - A

- V. Educational Services, Scott Hebert
 - A. Approved the 2019-20120 School Calendar for Citrus County Schools (copy in supplemental file)

- C. Approved the Agreement between the School Board of Citrus County Schools and Maxim Healthcare Services, Inc. (copy in supplemental file)
 - E. Approved the 2018-2019 School Advisory Council Membership Nominations Forms for CRE, CHS, CSE, CSM, CREST, CRH, CRMS, CRP, FCE, FRE, HES, IMS, IPS, LHS, LMS, LPS, PGE, RCE, SRMI and WTC (copy in supplemental file)
- VI. School Support Services, Jonny Bishop
- A. Facilities, Construction and Maintenance, Eric Stokes
 - 1) Approved Pre-Qualification of Contractors for Educational Facilities (copy in supplemental file)
 - 2) Approved Project Priority List #33 (available at district office)
 - 3) Approved to Advertise to Bid for the Lecanto Middle School Re-roofing Project (available at district office)
 - 4) Listing of Public Parcels Owned by the Citrus County School Board (copy in supplemental file)
 - B. Human Resources, Suzy Swain
 - 2) Approved the new job description for Transportation Media Technician (copy in supplemental file)
 - D. Risk Management, Cheri Cernich
 - Approved the 2018-2021 Collective Bargaining Agreement between Citrus County School Board and Teamsters Local Union No. 79
- VII. Finance, Mike Mullen
- A. Approved the Disposal of Active Surplus Property (copy in Supplemental file)
 - B. Approved the \$500 donation to Citrus Springs Elementary School from the VFW Post 4684 – Edward W. Penno (copy in supplemental file)
 - C. Approved the \$500 donation to Hernando Elementary School from Leroy Rooks, Jr. VFW Auxiliary 4252 (copy in supplemental file)
 - D. Approved the \$500 donation to Hernando Elementary School from the VFW Auxiliary 4252 (copy in supplemental file)
 - E. Approved the \$48,000 Grant to Citrus Springs Middle School from the Jimmie Johnson Foundation, Team Up for Technology (copy in supplemental file)
 - F. Approved the \$1,000 donation to Crystal River Middle School from the Phil Royal Legacy, Inc. (copy in supplemental file)
 - G. Approved the \$3,250 donation to Inverness Middle School from Carolyn Hayes Estate (copy in supplemental file)
 - H. Approved the donation of 100 picnic tables to Citrus High School from Duke Energy valued at a grand total of \$5,000 (copy in supplemental file)
 - I. Approved the \$500 donation to Citrus High School from Citrus County Chamber of Commerce (copy in supplemental file)
 - J. Approved the \$873.72 donation to Citrus High School from Everclear Pool Service & Repair (copy in supplemental file)

- K. Approved the \$1,000 donation to Citrus High School from Central Maintenance & Welding (copy in supplemental file)
- L. Approved the \$1,500 donation to Crystal River High School from Bayfront Health Seven Rivers (copy in supplemental file)
- M. Approved the \$1,250 donation to the Academy of Environmental Science from PADI Scuba (copy in supplemental file)
- N. Approved the \$500 donation to the Academy of Environmental Science from N. S. Fey (copy in supplemental file)
- O. Approved the Contract between the School Board of Citrus County and Sivic Solutions Group, LLC for Medicaid Administrative claiming, Random Moment Time Study services and Medicaid Fee for Service claiming (copy in supplemental file)
- P. Approved additional amount of contract for Bid 2019-09 Withlacoochee Technical College Cafeteria/Serving Line Renovation that was awarded to Ryman Construction of Florida, Inc. (copy in supplemental file)
- R. Approved the Purchase of replacement video projectors (copy in supplemental file)
- S. Approved Out-of-State Travel Request for approximately 20 Crystal River High School students, three instructors and one administrator to Distinguished Concerts International New York Concert Series (DCINY) at Carnegie Hall, New York, New York (copy in supplemental file)
- T. Approved the Budget Amendment #2 October 2018 (copy in supplemental file)

VIII. Informational Items

- A. October 2018 Cash and Investment Report (copy in supplemental file)
- B. Financial Statements as of October 2018 (copy in supplemental file)

Inverness, Florida
January 8, 2019

An Administrative Hearing, Regular Meeting and Public Hearing were held at the District Services Center located at 1007 West Main Street, Inverness, Florida on Tuesday, January 8, 2019. Present: Sandra "Sam" Himmel – Superintendent; Thomas Kennedy – Chairman, Sandra Counts – Vice Chairman, School Board Members: Virginia Bryant, Douglas A. Dodd, Linda B. Powers and R. Wesley Bradshaw, School Board Attorney.

ADMINISTRATIVE HEARING

The Administrative Hearing was opened at 3:00 p.m.

Upon motions made, seconded and approved, an expulsion was directed in Case No. 19-40, Case No. 19-41 and Case No. 19-44

The Administrative Hearing was closed at 3:20 p.m.

REGULAR MEETING

Chairman Kennedy opened the Regular Meeting at 4:00 p.m. Douglas Dodd had opening exercises and mentioned that Martin Luther King Day was just around the corner. He talked about the importance of promoting equality and justice and to stand against hatred and racism. Mr. Dodd welcomed Rev. Robert Simmons, pastor at Mt. Zion A.M.E. Church in Hernando, who led the opening prayer followed by the Pledge of Allegiance to the Flag of the United States of America.

Chairman Kennedy mentioned that the Washington Post, once again, had ranked Citrus County High Schools among America's most challenging High Schools for 2018. He explained that out of the 22,000 high schools in the United States, approximately 2,500 are recognized. Lecanto High School ranked 567 in the top 3% of America's schools, Citrus High School ranked 1,605 in the top 7% and Crystal River High School ranked 1,827 in the top 8%. He stated that to achieve that, it takes leadership and committed educators and inspired and hardworking students.

ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

Douglas Dodd moved to adopt the Agenda as recommended by Superintendent with a change as read by Chairman Kennedy; seconded by Virginia Bryant and carried unanimously.

CITIZEN COMMENTS

None

APPROVE CONSENT AGENDA – (Recognition of donations)

Virginia Bryant moved to approve the Consent Agenda; seconded by Linda Powers and carried unanimously. The Executive Secretary to the School Board read the donations into the record.

PRESENTATION

- A. Superintendent's "Making a Difference Award"
1) Mason Gardberg, CPH Engineers, Inc.

Superintendent Himmel presented the Superintendent's "Making a Difference Award" to Mason Gardberg for her work spearheading the Intergovernmental Project between the School Board and the Board of County Commissioners to connect the Marine Science Station (MSS) to the Regional Central Sewer System. Ms. Gardberg is a Project Engineer with CPH Engineers, Inc. in Orlando who provided engineering services pro bono and Ms. Gardberg secured some additional components and services through donations. She had a personal connection to the MSS having completed a program in 2006 through a partnership between the MSS and Florida Federation of Garden Clubs Wekiva Youth Camp, where she was a former camper, counselor and now volunteer. It was through her volunteer work that she became aware of the potential water quality issues facing the MSS as the County moved toward more stringent treatment standards.

- 2) Gail Bockiaro, Crystal River Primary School

(Will be brought to the February 12th Regular Board Meeting.)

- 3) Grace Hengesbach, Citrus County Blessings

Superintendent Himmel presented the Superintendent's "Making a Difference Award" to Grace Hengesbach, Executive Director of the Citrus County Blessings, and thanked her for her servant leadership and hard work. She shared that Grace had served as Executive Director for four years and under her leadership, not only had the program grown to provide additional food to students during holidays and summers, the Blessings program had grown from serving nine Citrus County Schools to serving all 18 mainstream schools. Superintendent Himmel shared that Grace was leaving the program in June and would be greatly missed.

- B. Commissioner's Academic Challenge

Stephanie Gardner, Supervisor, Research and Accountability, recognized Coach Hamilton and members of his Academic Challenge Team from Lecanto High School for placing first in the District Academic Challenge. She shared that this was the sixth year in a row that Lecanto High School won out of the three high schools that competed. They were presented with a Commissioners Academic Challenge plaque that would be added to the base of the traveling trophy that has resided at Lecanto High School for the last six years. Ms. Gardner also recognized six high school students who placed in the 2018 District Academic Buzz Off and would be going on to compete in the statewide competition at Disney World in April. Ms. Gardner mentioned that all three high schools were represented on the district-wide team.

EDUCATIONAL SERVICES, SCOTT HEBERT

- B. ~~Approve the Interagency Agreement Regarding Sharing Information About Juvenile Offenders *** Pulled from the agenda ***~~

SCHOOL SUPPORT SERVICES, JONNY BISHOP

- B. Human Resources, Suzy Swain
 - 1) Approved the Instructional and Support Recommendations (copy in supplemental file)

Sandra Counts moved to approve the Instructional and Support Recommendations; seconded by Linda Powers and carried unanimously.

FINANCE, MIKE MULLEN

- I. Approved to Advertise to Bid for the Lecanto Primary School Fire Alarm System Upgrade (copy available at district office)

Douglas Dodd asked for clarification of the alarm system upgrade. Eric Stokes, Director of Facilities, Construction and Maintenance, was in attendance and provided information on the new alarm system. He shared that it was due to new code requirements and he answered all questions asked. Douglas Dodd moved to approve to Advertise to Bid for the Lecanto Primary School Fire Alarm System Upgrade; seconded by Virginia Bryant. Discussion ensued, a vote was taken and carried unanimously.

- L. Approved Request to Advertise for a Public Hearing at the February 12, 2019 School Board Meeting to receive public comment on the recommended materials for the 2018-19 instructional materials adoption (copy in supplemental file)

Linda Powers requested that Kathy Androski, Coordinator of Technology, explain the process of obtaining the instructional materials. Mrs. Androski presented a PowerPoint outlining the process for choosing instructional materials for adoption, (copy in supplemental file). Mrs. Powers expressed the importance of getting the best books out there for students. Discussion ensued. Linda Powers moved to approve the Request to Advertise for a Public Hearing at the February 12, 2019 School Board Meeting to receive public comment on the recommended materials for the 2018-19 instructional materials adoption; seconded by Sandra Counts and carried unanimously.

INFORMATIONAL ITEMS

- A. November 2018 Cash and Investment Report (copy in supplemental file)
- B. Financial Statements as of November 2018 (copy in supplemental file)

Tammy Wilson, Director of Finance, shared that the General Fund was up, and the district received the accrued tax dollars in December and turned around and invested most of it to earn more revenue.

BUDGET UPDATE

Ms. Wilson mentioned that auditors were currently at the district conducting the financial audit, and everything seemed to be going very smooth. She shared that the Internal accounts had been completed and should be on the next board meeting agenda and was hopeful that the charter schools' audits would be ready for the next board meeting.

Chairman Kennedy recessed the Regular meeting and opened the Public hearing at 5:00 p.m.

PUBLIC HEARING.

- A. Approved the Second Amendment to the 2018-2019 Code of Student Conduct (copy in supplemental file)

Virginia Bryant motioned to approve the Second Amendment to the 2018-2019 Code of Student Conduct; seconded by Linda Powers. Chairman Kennedy asked if there were any public comments. There being none, a vote was taken and carried unanimously.

Chairman Kennedy adjourned the Public Hearing at 5:02 p.m. and reconvened the Regular Meeting.

ATTORNEY, LEGAL MATTERS

None

APPROVE MINUTES

None

CITIZEN COMMENTS

None

ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

Mr. Mullen shared that David Roland would be serving as Principal at Crystal River Middle School for the remainder of the school year. He also shared that Renee Johnson would be assisting at Crystal River Primary School during Mrs. Brown's absence.

Douglas Dodd expressed how great it was to hear that the graduation rates had gone up. He shared that the Marjory Stoneman Douglas High School Public Safety Commission initial report of findings and recommendations was available on the Florida Department of Law Enforcement (FDLE) website. Mr. Dodd also mentioned he would be doing a webinar on school safety with the Florida School Board Association (FSBA) to continue to work on recommendations for keeping schools safe.

Linda Powers mentioned she went to a National Alliance on Mental Illness (NAMI) meeting and said there were a lot of people there that were in the mental health profession, and she received a lot of good information.

Sandra Counts was excited to see the middle school students who were recipients of Take Stock in Children Scholarship, her favorite scholarship, in the newspaper. She thanked Douglas Dodd for all his time he gave to the Marjory Stoneman Douglas High School Public Safety Commission.

Chairman Kennedy reiterated Ms. Count's appreciation to Mr. Dodd and thanked him for his service on the Marjory Stoneman Douglas High School Public Safety Commission. He mentioned that School Choice Week was at the end of the month and that it was his opinion there was no better example of where a good choice was than AES. Chairman Kennedy reminded everyone that January 17th was Galaxy of the Stars, the highlight of the year where the district celebrates public education and amazing staff. He also shared that the board members would be attending the Elected Leaders Summit on January 18th.

CITIZEN COMMENTS

None

ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD - continued

Chairman Kennedy shared with the board about a new "School Board Calendar of Events" link that would be shared with them and would be discussed in more detail at the next workshop. He also mentioned that the board would be nominating Superintendent Himmel for Superintendent of the Year through the Florida Association of District School Superintendents.

Superintendent Himmel mentioned that the district would be starting the School Resource Officer contract negotiations sooner than later.

ADJOURNMENT

Chairman Kennedy adjourned the Regular Meeting at 5:28 p.m.

Thomas Kennedy
Chairman

Sandra Himmel
Superintendent

ATTACHMENT – A

- V. Educational Services, Scott Hebert
 - A. Approved the 2018-2019 School Volunteers (copy in supplemental file)

- VI. School Support Services, Jonny Bishop
- A. Facilities, Construction & Maintenance, Eric Stokes
Approved Pre-Qualification of Contractors for Educational Facilities (copy in supplemental file)
 - B. Human Resources, Suzy Swain
 - 2) Approved the 2018-2019 Administrator Performance Pay Salary Schedule (copy in supplemental file)
 - 3) Approved the Affiliation Agreement with Saint Leo University (copy in supplemental file)
 - C. Risk Management, Cheri Cernich
 - 1) Approved a salary increase for Non-Union Support and Professional Technical Employees for 2018-2019
 - 2) Approved a salary increase to Teamsters Support and Professional Technical salary for 2018-2019

- VII. Finance, Mike Mullen
- A. Approved the Disposal of Active Surplus Property – Lecanto High School (copy in supplemental file)
 - B. Approved Disposal of Active Surplus Property – Lecanto Middle School (copy in supplemental file)
 - C. Approved the Disposal of Active Surplus Property (copy in supplemental file)
 - D. Approved the \$1,000 donation to Floral City Elementary School from Community Member, Susan Prinz (copy in supplemental file)
 - E. Approved the \$1,000 donation to Pleasant Grove Elementary School from Brennan Wheeler Gifting, LLC (copy in supplemental file)
 - F. Approved the \$1,000 donation to Crystal River Middle School from Walmart (copy in supplemental file)
 - G. Approved renewal of Bid 2015-09 Commercial Electrical Services to Central Florida Electric of Ocala, LLC (copy in supplemental file)
 - H. Approved renewal of Bid 2016-13 Pavement Maintenance and Striping to Tidwell Bros. Paving, Inc. (copy in supplemental file)
 - J. Approved to Advertise to Bid for the Floral City Elementary School Partial HVAC Bldg. 2 (copy in supplemental file)
 - K. Approved to Advertise to Bid for Floral City Elementary School Intercom System Upgrade (copy in supplemental file)
 - M. Approved the Auditor General Operations Audit Report No. 2019-069 (copy in supplemental file)
 - N. Approved Budget Amendment #3 November 2018 (copy in supplemental file)

Inverness, Florida
January 22, 2019

A Workshop and Special Meeting were held at the District Services Center located at 1007 West Main Street, Inverness, Florida on Tuesday, January 22, 2019. Present: Sandra "Sam" Himmel – Superintendent; Thomas Kennedy – Chairman; Sandra Counts – Vice Chairman; School Board Members: Virginia Bryant, Douglas A. Dodd and Linda B. Powers. Also in attendance, R. Wesley Bradshaw, School Board Attorney.

ADMINISTRATIVE HEARING:

Chairman Thomas Kennedy opened the Administrative Hearing at 9:00 a.m.

Upon motions made, seconded and approved, an expulsion was directed in Case No. 19-52.

The Administrative Hearing was closed at 9:11 a.m.

SPECIAL MEETING:

Chairman Kennedy opened the Special Meeting at 9:14 a.m. Douglas Dodd had opening exercises and he mentioned that Superintendent Himmel and all Board members attended the Elected Leadership Summit on January 18th. He stated that he thought it was a productive meeting, that there was a cohesiveness in the room, and it was good to see the Boards all working together. Mr. Dodd shared that the Board would be discussing athletics during the Workshop and said he thought that, in keeping students involved with school, he believed athletic programs were a great drop-out prevention program. Mr. Dodd asked everyone to stand for the Pledge Allegiance to the Flag of the United States of America.

Chairman Kennedy shared that it was Chris Gangler's birthday and as way to celebrate, his widow Marla had asked that people go to the Educational Foundation website and donate in Chris' name to the Chris Gangler Foundation.

Chairman Kennedy mentioned the topics of the Workshop were changed, and C. Policy Review was the first to be discussed.

ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

Douglas Dodd motioned to adopt the agenda as recommended by Superintendent with modifications read by Chairman Kennedy; seconded by Linda Powers and carried unanimously.

CITIZEN COMMENTS

None

SCHOOL SUPPORT SERVICES, JONNY BISHOP

A. Human Resources, Suzy Swain

Approved Instructional and Support Recommendations (copy in supplemental file)

Virginia Bryant moved to approve Instructional and Support Recommendations; seconded by Sandra Counts and carried unanimously.

B. Risk Management, Cheri Cernich

1. Approved Instructional Performance Pay Schedule for 2018-2019

Douglas Dodd moved to approve the Instructional Performance Pay Schedule for 2018-2019; seconded by Virginia Bryant and carried unanimously.

2. Approved a salary increase to CCEA support and professional technical salary scale for 2018-2019 (copy in supplemental file)

Sandra Counts moved to approve a salary increase to CCEA support and professional technical salary scale for 2018-2019; seconded by Virginia Bryant and carried unanimously.

ATTORNEY, LEGAL MATTERS

None

ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

Linda Powers spoke about how Hurricane Michael had devastated many homes in the Panhandle and shared that there were four homes built by Habitat for Humanity that remained standing with little or no damage in an area where everything had fallen down. Mrs. Powers stated that the reason was because they were hardened with just a few more extra nails placed in the right place. She was amazed that with just a little bit of money, those homes were still standing.

Sandra Counts expressed how much she enjoyed the Galaxy of the Stars celebration. She mentioned she attended the Elected Leadership Summit and felt it was a very conciliatory meeting with everyone getting along really well. Ms. Counts stated she was still concerned about the struggle with the Guardian program.

Chairman Kennedy shared that out of the three Elected Leadership Summit meetings he attended, he thought this year's was the best. He stated that at the Summit, he felt everyone were more like partners and that the community was continuously becoming more cohesive. Chairman Kennedy mentioned he spoke about Career and Technical Education (CTE), which is something very near and dear to him, and shared that everyone recognized the continual need and the limitations within the school system because of legislation and they were on board to help.

Douglas Dodd reminded everyone that the one-year anniversary of the Marjory Stoneman Douglas High School tragedy was coming up and thought it would be appropriate to recognize it at the upcoming board meeting on February 12th.

Virginia Bryant shared that she thought it was also appropriate for all the schools to be involved in recognizing the anniversary of Marjory Stoneman Douglas High School tragedy on February 14th.

ADJOURNMENT

Chairman Kennedy adjourned the special meeting at 9:28 a.m. and opened the Workshop.

WORKSHOP

TOPICS:

C. Policy Review – Planning & Growth Management

Jonny Bishop, Assistant Superintendent, reviewed the proposed new policies and the minor revisions to existing policies, which will be placed on a future agenda for advertising of a Public Hearing.

Policy 3.61 Religious Expression in Public Schools (copy in supplemental file)

Policy 4.65 Virtual Instruction (copy in supplemental file)

Policy 5.09 Requirements for Original Entry (copy in supplemental file)

Policy 6.27 Report of Misconduct (copy in supplemental file)

Policy 7.26 Hospitality Funds (copy in supplemental file)

A. Middle School Athletics – David Roland

David Roland, Director of Secondary Education, thanked and introduced the following Athletic Directors who were in attendance to provide answers to any questions that came up: Coach Anthony Branch, CRM, Coach Chrissy Grant, IMS, Coach Heather Wolfertz, LMS, Bruce Sheffield, Assistant Principal, LMS, Coach Kevin Towne, CSM, Coach Larry Bishop, CHS, and Coach Ron Allen, LHS. Mr. Roland shared that the general philosophy for middle school athletics was an opportunity for students to explore their interests and see what they liked and what they were good at. He explained it was about focusing on the experiences, teaching sportsmanship, rules of the game, life skills, team work, pride and much more. He said, wins and losses were a part of it, but not the main focus. Mr. Roland presented a Power Point (copy in supplemental file), outlining the middle school athletic programs available to the students, which were collectively, seven interscholastic programs and six intramural programs. He pointed out the average number of student participation in each program, the average student participation per year, and the student participation school average per year. Mr. Roland reiterated that it was their philosophy that, for many students, school athletics was a form of drop-out prevention and the school wide athletic GPA, five-year average, was 3.3. There had been some comparison between in season and out of season, and GPA's were higher when in season. Douglas Dodd inquired about Middle School

Cross Country and why it was an intramural sport. He expressed how he believed it was a great program and it should be put on the same level as all the other middle school athletic programs. Discussion ensued regarding intramural sports versus interscholastic sports in middle school.

B. Middle School Band – Lindy Woythaler

David Roland, Director of Secondary Education, shared that Lindy Woythaler, Director of Professional Development, was the point person for Middle School Band. Mr. Roland presented a Power Point (copy in supplemental file), outlining Middle School Band. He pointed out the number of student participation in middle school band and gave a brief overview of the different level of programs, which were Music Appreciation/Exploring Music, Chorus, Beginning Band and Advanced Band. He spoke about recruitment, and shared that performances at elementary schools, playing at the 6th grade orientation, lunches and the morning show are some of the ways to recruit students. The band also performs at community events such as, parades, Grinchmas Tree Lighting, and more.

Chairman Kennedy recessed the workshop... 11:08 a.m.

Chairman Kennedy reconvened the workshop at 11:35 a.m.

C. Board Members' Organizational Discussion

Chairman Kennedy reflected on why he wanted to hold the Workshop in a setting that created a more open flow of dialogue. He distributed a packet of informational items which included: Be Cautious of Crossing the Center Line and Organizational Agreements on School Board member roles, operational procedures and expectations (copy in supplemental file). Chairman Kennedy gave a brief overview as to why there was an Organizational Agreement for the Board and explained that it was not a policy, but a document stating how business was conducted. He lifted out each section which included: School Board Agenda/Meetings, Strategic Planning, and School Board Members Roles and Responsibilities, and asked the Board if they felt there was a need for revisions. Questions were raised pertinent to out-of-district travel, the cost factor and whether there should be a limit, or if prior approval of the Board was required. Chairman Kennedy mentioned exploring the possibility of putting travel guidelines into policy. Discussion took place regarding the chain of command when requesting information, data, reports etc. from staff. The topic of School Board's participation in committees and school-based events was discussed in length.

ADJOURNMENT

Chairman Kennedy adjourned the Workshop at 2:00 p.m.

Thomas Kennedy
Chairman

Sandra Himmel
Superintendent