



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

February 6, 2018

ADMINISTRATIVE HEARING: 3:00 P.M.
REGULAR MEETING: 4:00 P.M.
CITRUS COUNTY SCHOOL BOARD
FEBRUARY 13, 2018

AGENDA:

ADMINISTRATIVE HEARING: 3:00 P.M.

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. A second opportunity is available for any subject at 5:15 p.m.
- III. APPROVE CONSENT AGENDA – (Recognition of donation)
- IV. PRESENTATION
 - A. Recognition of the 2017-2018 Citrus County District Campaign, with representatives from United Way and the Education Foundation in attendance
- V. EDUCATIONAL SERVICES, SCOTT HEBERT
 - A. Approve 2017-2018 School Volunteers
 - B. Approve purchase of replacement Dell Servers for 5 elementary school
 - C. Approve purchase of replacement Sans for 5 elementary schools
 - D. Approve the Duke Energy Grant for \$9,274.80 to Crystal River Primary School
 - E. Approve the Out-of-State Travel for approximately 50 Crystal River High School NJROTC cadets, two instructors and three approved chaperones to Patriots Point, Mount Pleasant, South Carolina on March 20-21, 2018

- F. Other Sites
 - 1) Approve Withlacoochee Technical College 2018-2019 School Calendar

VI. SCHOOL SUPPORT SERVICES, JONNY BISHOP

- A. Facilities, Construction and Maintenance, Eric Stokes
 - 1) Approve Pre-Qualification of Contractors for Educational Facilities
 - 2) Approve the Consultant Agreement for Scope of Services for the Roger Weaver Educational Complex Evacuation Route Study
 - 3) Approve the Addendum to the Professional Service Agreement for the Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling
 - 4) Approve Change Order #1 for Inverness Primary School Fire Alarm System Update
 - 5) Approve acceptance of the Inverness Primary School Fire Alarm Upgrade Project contingent upon the engineer's and building official's certifications
- B. Human Resources, Suzy Swain
 - Approve Instructional and Support Recommendations
- C. Planning and Growth Management, Chuck Dixon
 - 1) Approve request to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 3.60, Flag Display, Pledge and National Anthem
 - 2) Approve to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 5.20, Student Assignment
 - 3) Approve to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the new Policy 5.201, Students Out of Zone Transfers/Choice
 - 4) Approve to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 6.41, Instructional Employee Performance Criteria
 - 5) Approve to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 6.70, Staff Training
 - 6) Summary of School Capacity – Year End 2017 and adoption of 2018-19 Controlled Open Enrollment Plan
 - a) Review and accept the Summary of School Capacity Report-Year End 2017
 - b) Adopt 2018-2019 Controlled Open Enrollment Plan

- c) Advertise for a Public Hearing at the April 10, 2018 School Board Meeting to adopt Attendance Boundaries for the 2018-2019 school year

VII. FINANCE, MIKE MULLEN

- A. Approve the \$2,246 donation to Academy of Environmental Science from Duke Energy
- B. Approve the \$500 donation to Hernando Elementary School from Walmart
- C. Approve the \$1,500 donation to Hernando Elementary School from Walmart
- D. Approve the donation of (5)iPads, (1) Chromebook and file folders for a total of \$1,816.23 to Inverness Primary School from Farmer's Insurance Company
- E. Approve the \$2,000 grant to Rock Crusher Elementary School from AT&T
- F. Approve the new bicycles donation (valued at \$670) to Homosassa Elementary School from Spokes and Shields
- G. Approve the \$960 donation to Lecanto Primary School from DonorsChoose.org
- H. Approve the \$1,000 donation to Pleasant Grove Elementary School from Brennan Wheeler Gifting LLC
- I. Approve the \$3,500 donation to Citrus High School from Bucs Care Foundation
- J. Approve the \$1,500 donation to Crystal River High School from Kiwanis Club of Inverness
- K. Approve the \$1,500 donation to Crystal River High School from Certified Air Conditioning
- L. Approve the donation of Astronomy equipment (valued at \$3,050) to Educational Services from Darrell Snedecor
- M. Approve the \$500 donation to Student Services from the Homosassa Lions Foundation
- N. Approve Disposal of Active Surplus Property
- O. Bids:
 - 1) Approve purchase of replacement video projectors from Smiley's Audio Visual Bid #2016-02
- P. Approve the 2016-2017 Academy of Environmental Science Audit
- Q. Approve the 2016-2017 Internal Accounts Fiduciary Funds Auditor's Report
- R. Approve the 2016-2017 Citrus MYcro School Auditor's Report
- S. Approve Budget Amendment #4 – December 2017

VIII. INFORMATIONAL ITEMS

- A. December 2017 Cash and Investment Report

B. Financial Statements as of December 2017

IX. ATTORNEY, LEGAL MATTERS

X. APPROVE MINUTES

XI. CITIZEN COMMENTS

XII. BOARD MEMBER COMMITTEE REPORTS AND ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

XIII. ADJOURNMENT

Any person requiring reasonable accommodations 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.

MM

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Regina Allegretta *RA* Department of District Student Services
Additional contact(s)/originator _____

Document Title Highest Overall Contributor to the 2017-2018 Citrus County United Way and Education Foundation District Campaign

Board Action Required:

Presentation/Recognition X Information _____
Consideration/Approval _____
Recognition of the 2017-2018 Citrus County District Campaign, with representatives from United Way and the Education Foundation in attendance.

Presentation to the school/department with the highest overall contributions.
(This wording should be your actual motion to appear on the agenda)

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

Executive Summary/Highlights:
Recognition of the 2017-2018 Citrus County District Campaign, with representatives from United Way and the Education Foundation in attendance.

Presentation to the school/department with the highest overall contributions.

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: Not Any

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay Grade/Level _____

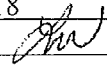
Benefits _____ Terms of Position _____

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

REQUESTS FOR SCHOOL BOARD AGENDA



Requested for February 13, 2018 School Board Meeting.

Requested by Lindy Woythaler 

Additional contact(s)/originator _____

Document Title Approval of 2017-2018 School Volunteers

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval Approval of 2017-2018 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: \$106.25 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 _____

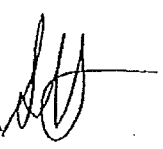
Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)

Last Name	First Name
Alexander	Anthony
Autry	Sharon
Benjamin	Hazel
Brown	Otis
Chester	Joyce
Cord	Donna
Dittemore	Sandra
Dumelle	Stephanie
Fox	Marilyn
Gates	Kathleen
Harryman	Joan
Hayes	Anne
Kersch	Gloria
Kersch	Keith
LePinnet	Lydia
Lundberg	AnneMarie
Padilla	Jacob
Peterson	Tara
Purcell	Bonnie
Ram	Veena
Reilly	Pauline
Rice	Christine
Roth	Michael
Simmons	Benjamin
Stansfield	Mary
Woythaler	Michael

REQUEST FOR SCHOOL BOARD AGENDA



Requested for February 13, 2018 School Board Meeting.

Requested by Dr. Michael Geddes, Department of Technology Resources

Additional contact(s)/originator Scott Hebert, Exec. Director

Document Title: Approve Purchase of replacement Dell Servers for 5 elementary schools

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval purchase of replacement of Dell Servers for 5 elementary schools.

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

Backup Materials: Attached Available in district office Other

This purchase is for the replacement of Dell Servers for 5 elementary schools, CRP, HOM, FCE, RCE, and HEE. The Servers are on a 5 year replacement plan per the technology plan.

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 \$57,843.50

Amount Budgeted \$57843.50 Additional Amount Requested \$ _____

Funding Source: Project 6048- (Capital Outlay)

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)



A quote for your consideration!

Total: \$57,843.50

Based on your business needs, we put the following quote together to help with your purchase decision. Please review your quote details below, then contact your sales rep when you're ready to place your order.

Quote number:	Quote date:	Quote expiration:
3000021210644.1	Jan. 11, 2018	Feb. 10, 2018

Company name:	Customer number:	Phone:
CITRUS COUNTY SCHOOL BOARD	126343851	(352) 726-1931

Sales rep information:	Billing Information:
Jeremy Halamuda Jeremy_Halamuda@Dell.com (800) 456-3355 Ext: 5139719	CITRUS COUNTY SCHOOL BOARD 1007 W MAIN ST INVERNESS FL 34450-4625 US (352) 726-1931

Pricing Summary

Item	Qty	Unit Price	Subtotal
PowerEdge R830	5	\$11,568.70	\$57,843.50
Subtotal:			\$57,843.50
Shipping:			\$0.00
Environmental Fees:			\$0.00
Non-Taxable Amount:			\$57,843.50
Taxable Amount:			\$0.00
Estimated Tax:			\$0.00
Total:			\$57,843.50

Special lease pricing may be available for qualified customers. Please contact your DFS Sales Representative for details.

Dear Customer,

Your Quote is detailed below; please review the quote for product and information accuracy. If you find errors or desire certain changes please contact me as soon as possible.

Regards,

Jeremy Halamuda

Order this quote easily online through your [Premier page](#), or if you do not have Premier, using [Quote to Order](#)

Shipping Group 1

Shipping Contact:	Shipping phone:	Shipping via:	Shipping Address:
DORIS PULLIAS	(352) 746-3437	Standard Ground	3741 W EDUCATIONAL PATH LECANTO FL 34461-8051 US

SKU	Description	Qty	Unit Price	Subtotal
	PowerEdge R830	5	\$11,568.70	\$57,843.50
	Estimated delivery date: Feb. 5, 2018			
	Contract No: WNO8AGW			
	Customer Agreement No: 43211500-WSCA-15-ACS			
210-AIBO	PowerEdge R830 Server	5	-	-
329-BDJF	PowerEdge R830 Motherboard	5	-	-
461-AADZ	No Trusted Platform Module	5	-	-
321-BCER	Chassis with up to 8, 2.5" Hard Drives	5	-	-
340-BBSB	PowerEdge R830 Shipping	5	-	-
338-BJHR	2x Intel Xeon E5-4620 v4 2.1GHz,25M Cache,8.0GT/s QPI 10C/20T,HT,Turbo (105W) Max Mem 2133MHz	5	-	-
374-BBFV	No 3rd/4th CPU	5	-	-
338-BJHP	Plastic Shroud for 2X Processor Only, PowerEdge R830	5	-	-
370-ACPI	DIMM Blanks for Systems with 2 Processors	5	-	-
412-AAHZ	Heat Sink for PowerEdge R830	5	-	-
370-ACPH	2400MT/s RDIMMs	5	-	-
370-AAIP	Performance Optimized	5	-	-
780-BBZJ	RAID 5 for H330/H730/H730P (3-16 HDDs or SSDs)	5	-	-

405-AADT	PERC H730 RAID Controller, 1GB NV Cache	5	-	-
440-BBGW	PowerEdge Full Height Bracket	5	-	-
385-BBHN	iDRAC8 Express, integrated Dell Remote Access Controller, Express	5	-	-
429-AAPU	DVD ROM, SATA, INTERNAL	5	-	-
770-BBBQ	ReadyRails Sliding Rails Without Cable Management Arm	5	-	-
325-BCJT	Dell EMC 2U Standard Bezel	5	-	-
750-AABF	Power Saving Dell Active Power Controller	5	-	-
450-ADWS	Dual, Hot-plug, Redundant Power Supply (1+1), 750W	5	-	-
631-AACK	No Systems Documentation, No OpenManage DVD Kit	5	-	-
619-ABVR	No Operating System	5	-	-
421-5736	No Media Required	5	-	-
332-1286	US Order	5	-	-
540-BBBW	Broadcom 5720 QP 1Gb Network Daughter Card	5	-	-
810-0421	Dell Hardware Limited Warranty Plus On-Site Service	5	-	-
810-0548	ProSupport Plus Mission Critical: 4-Hour 7x24 On-Site Service with Emergency Dispatch, 3 Years	5	-	-
810-0569	ProSupport Plus Mission Critical: 7x24 HW/SW Technical Support and Assistance, 3 Years	5	-	-
951-2015	Thank you for choosing Dell ProSupport Plus. For tech support, visit http://www.dell.com/contactdell	5	-	-
900-9997	On-Site Installation Declined	5	-	-
370-ACNX	16GB RDIMM, 2400MT/s, Dual Rank, x8 Data Width	20	-	-
400-AJRU	300GB 15K RPM SAS 2.5in Hot-plug Hard Drive	15	-	-
540-BBHS	Broadcom 5719 QP 1Gb Network Interface Card, Low Profile	10	-	-
450-AALV	NEMA 5-15P to C13 Wall Plug, 125 Volt, 15 AMP, 10 Feet (3m), Power Cord, North America	10	-	-
			Subtotal:	\$57,843.50
			Shipping:	\$0.00
			Environmental Fees:	\$0.00
			Estimated Tax:	\$0.00
			Total:	\$57,843.50

Important Notes

Terms of Sale

Unless you have a separate written agreement that specifically applies to this order, your order will be subject to and governed by the following agreements, each of which are incorporated herein by reference and available in hardcopy from Dell at your request: Dell's Terms of Sale (www.dell.com/learn/us/en/uscorp1/terms-of-sale), which include a binding consumer arbitration provision and incorporate Dell's U.S. Return Policy (www.dell.com/returnpolicy) and Warranty (for Consumer warranties ; for Commercial warranties).

If this purchase includes services: in addition to the foregoing applicable terms, the terms of your service contract will apply (Consumer;Commercial). If this purchase includes software: in addition to the foregoing applicable terms, your use of the software is subject to the license terms accompanying the software, and in the absence of such terms, then use of the Dell-branded application software is subject to the Dell End User License Agreement - Type A (www.dell.com/AEULA) and use of the Dell-branded system software is subject to the Dell End User License Agreement - Type S (www.dell.com/SEULA).

If your purchase is for Mozy, in addition to the foregoing applicable terms, your use of the Mozy service is subject to the terms and conditions located at <https://mozy.com/about/legal/terms>.

You acknowledge having read and agree to be bound by the foregoing applicable terms in their entirety. Any terms and conditions set forth in your purchase order or any other correspondence that are in addition to, inconsistent or in conflict with, the foregoing applicable online terms will be of no force or effect unless specifically agreed to in a writing signed by Dell that expressly references such terms.

Pricing, Taxes, and Additional Information

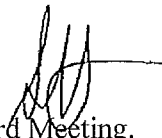
All product, pricing, and other information is valid for U.S. customers and U.S. addresses only, and is based on the latest information available and may be subject to change. Dell reserves the right to cancel quotes and orders arising from pricing or other errors. Please indicate any tax-exempt status on your PO, and fax your exemption certificate, including your Customer Number, to the Dell Tax Department at 800-433-9023. Please ensure that your tax-exemption certificate reflects the correct Dell entity name: **Dell Marketing L.P.**

Note: All tax quoted above is an estimate; final taxes will be listed on the invoice.

If you have any questions regarding tax please send an e-mail to Tax_Department@dell.com.

For certain products shipped to end-users in California, a State Environmental Fee will be applied to your invoice. Dell encourages customers to dispose of electronic equipment properly.

REQUEST FOR SCHOOL BOARD AGENDA



Requested for February 13, 2018 School Board Meeting.
Requested by Dr. Michael Geddes, Department of Technology Resources
Additional contact(s)/originator Scott Hebert, Exec. Director
Document Title: Approve Purchase of replacement Sans for 5 elementary schools

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval purchase of replacement sans for 5 elementary schools.
(This wording should be your actual motion to appear on the agenda.)

Backup Materials: Attached Available in district office Other

This purchase is for the replacement of Sans from Dell for 5 elementary schools, CRP, HOM, FCE, RCE, and HEE. The Sans are on a 5 year replacement plan per the technology plan.

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 \$63,003.95

Amount Budgeted \$63,003.95 Additional Amount Requested \$ _____

Funding Source: Project 6048- (Capital Outlay)

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)

Purchasing Request Form

Requested by: Doris Pullias
 Requested for: School San Replacement

Cost Center 9016
 Cardholder _____ Date 01/11/18
 Vendor Name Dell
 Vendor Phone # 512-513-9179 Bid # 2016 07S
 Vendor Website www.dell.com

Item Number	Quantity	Unit	Description	Unit Price	Extension
1	5.00	EA	Dell Equallogic PS 4210E Sans	\$12,600.79	\$63,003.95
			Quote 3000021218863.1		
			CRP		
			HOM		
			FCE		
			RCE		
			HEE		
			State Contract Number 43211500-WSCA-15-ACS	Estimated Shipping	N/A
				Total	\$63,003.95



FUND	FUNC	OBJECT	CENTER	PROJ	PROGRAM	COST
3713E	7400	6430	0102	6048		\$12,600.79
3713E	7400	6430	0071	6048		\$12,600.79
3713E	7400	6430	0061	6048		\$12,600.79
3713E	7400	6430	0191	6048		\$12,600.79
3713E	7400	6430	0171	6048		\$12,600.79

Budget Allocated	
YES	<input checked="" type="checkbox"/> NO
YES	<input type="checkbox"/> NO
YES	<input type="checkbox"/> NO
YES	<input type="checkbox"/> NO

APPROVED
 NOT APPROVED

Dr. Mike Geddes
 Dr. Mike Geddes
 2018.01.22
 07:35:55 -05'00' Cardholders Administrator

_____ Date



A quote for your consideration!

Total: \$63,003.95

Based on your business needs, we put the following quote together to help with your purchase decision. Please review your quote details below, then contact your sales rep when you're ready to place your order.

Quote number:	Quote date:	Quote expiration:	Solution ID:	Deal ID:
3000021218863.1	Jan. 11, 2018	Feb. 10, 2018	9042544	14116604

Company name:	Customer number:	Phone:
CITRUS COUNTY SCHOOL BOARD	126343851	(352) 726-1931

Sales rep information:	Billing Information:
Jeremy Halamuda Jeremy_Halamuda@Dell.com (800) 456-3355 Ext: 5139719	CITRUS COUNTY SCHOOL BOARD 1007 W MAIN ST INVERNESS FL 34450-4625 US (352) 726-1931

Pricing Summary

Item	Qty	Unit Price	Subtotal
EqualLogic PS4210E - [Dellstar_1262_PS4210E]	5	\$12,600.79	\$63,003.95
		Subtotal:	\$63,003.95
		Shipping:	\$0.00
		Environmental Fees:	\$0.00
		Non-Taxable Amount:	\$63,003.95
		Taxable Amount:	\$0.00
		Estimated Tax:	\$0.00
		Total:	\$63,003.95

Special lease pricing may be available for qualified customers. Please contact your DFS Sales Representative for details.

Dear Customer,

Your Quote is detailed below; please review the quote for product and information accuracy. If you find errors or desire certain changes please contact me as soon as possible.

Regards,
Jeremy Halamuda

Order this quote easily online through your [Premier page](#), or if you do not have Premier, using [Quote to Order](#)

Shipping Group 1

Shipping Contact: DORIS PULLIAS	Shipping phone: (352) 746-3437	Shipping via: Standard Ground	Shipping Address: 3741 W EDUCATIONAL PATH LECANTO FL 34461-8051 US
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SKU	Description	Qty	Unit Price	Subtotal
	EqualLogic PS4210E - [Dellstar_1262_PS4210E]	5	\$12,600.79	\$63,003.95
	Estimated delivery date: Jan. 24, 2018			
	Contract No: WN08AGW			
	Customer Agreement No: 43211500-WSCA-15-ACS			
210-ADQE	EqualLogic PS4210E, High Capacity 7.2K NL SAS 3.5" Drives	5	-	-
340-AMVY	Documentation and Shipping for 2U Arrays	5	-	-
389-BEMX	Power Supply Regulatory Label, 700W, AC	5	-	-
450-AAZW	Redundant Power Supply, 700W	5	-	-
400-AFYI	PS4210E, 24TB capacity, 7.2K NL SAS, 12x 2TB	5	-	-
449-BBIG	Dual Controllers, 10Gb, High Availability with Failover	5	-	-
770-BBCL	ReadyRails II Static Rails for 4-post Racks	5	-	-
450-ABLK	5-15P to C13, 10 amp, 6 feet wall plug Power Cord	5	-	-
450-ABLK	5-15P to C13, 10 amp, 6 feet wall plug Power Cord	5	-	-
492-BBDI	C13 to C14, PDU Style, 12 AMP, 6.5 Feet (2m) Power Cord, North America	5	-	-
492-BBDI	C13 to C14, PDU Style, 12 AMP, 6.5 Feet (2m) Power Cord, North America	5	-	-
332-1286	US Order	5	-	-
951-2015	Thank you for choosing Dell ProSupport Plus. For tech	5	-	-

support, visit <http://www.dell.com/contactdell>

978-8602	EqualLogic Advanced Software Warranty and Service, 7x24 Access, 3 Year	5	-	-
978-8623	Dell Hardware Limited Warranty Extended Year	5	-	-
978-8624	Dell Hardware Limited Warranty Initial Year	5	-	-
978-8707	ProSupport Plus: Mission Critical 4-Hour 7x24 On-Site Service with Emergency Dispatch, 2 Year Extended	5	-	-
978-8711	ProSupport Plus: Mission Critical 4-Hour 7x24 On-Site Service with Emergency Dispatch, Initial Year	5	-	-
978-8724	ProSupport Plus: 7x24 HW/SW Tech Support and Assistance, 3 Year	5	-	-
973-2426	Declined Remote Consulting Service	5	-	-
961-3859	Remote Implementation of a Dell Equallogic Array	5	-	-
			Subtotal:	\$63,003.95
			Shipping:	\$0.00
			Environmental Fees:	\$0.00
			Estimated Tax:	\$0.00
			Total:	\$63,003.95

Important Notes

Terms of Sale

Unless you have a separate written agreement that specifically applies to this order, your order will be subject to and governed by the following agreements, each of which are incorporated herein by reference and available in hardcopy from Dell at your request: Dell's Terms of Sale (www.dell.com/learn/us/en/uscorp1/terms-of-sale), which include a binding consumer arbitration provision and incorporate Dell's U.S. Return Policy (www.dell.com/returnpolicy) and Warranty (for Consumer warranties ; for Commercial warranties).

If this purchase includes services: in addition to the foregoing applicable terms, the terms of your service contract will apply (Consumer;Commercial). If this purchase includes software: in addition to the foregoing applicable terms, your use of the software is subject to the license terms accompanying the software, and in the absence of such terms, then use of the Dell-branded application software is subject to the Dell End User License Agreement - Type A (www.dell.com/AEULA) and use of the Dell-branded system software is subject to the Dell End User License Agreement - Type S (www.dell.com/SEULA).

If your purchase is for Mozy, in addition to the foregoing applicable terms, your use of the Mozy service is subject to the terms and conditions located at <https://mozy.com/about/legal/terms>.

You acknowledge having read and agree to be bound by the foregoing applicable terms in their entirety. Any terms and conditions set forth in your purchase order or any other correspondence that are in addition to, inconsistent or in conflict with, the foregoing applicable online terms will be of no force or effect unless specifically agreed to in a writing signed by Dell that expressly references such terms.

Pricing, Taxes, and Additional Information

All product, pricing, and other information is valid for U.S. customers and U.S. addresses only, and is based on the latest information available and may be subject to change. Dell reserves the right to cancel quotes and orders arising from pricing or other errors. Please indicate any tax-exempt status on your PO, and fax your exemption certificate, including your Customer Number, to the Dell Tax Department at 800-433-9023. Please ensure that your tax-exemption certificate reflects the correct Dell entity name: **Dell Marketing L.P.**

Note: All tax quoted above is an estimate; final taxes will be listed on the invoice.

If you have any questions regarding tax please send an e-mail to Tax_Department@dell.com.

For certain products shipped to end-users in California, a State Environmental Fee will be applied to your invoice. Dell encourages customers to dispose of electronic equipment properly.

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting
Requested by Donnie Brown, Department of CRPS
Additional contact(s)/originator _____
Document Title Duke Energy Grant

Board Action Required:

Presentation/Recognition: _____ Information _____
Consideration/Approval Approve the Duke Energy Grant to Crystal River
Primary School for \$9,274.80

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

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

Executive Summary / Highlights:

Continuation of our Save Crystal River Eel Grass Project. To provide 360 degree camera for viewing eel grass in the river for all students through virtual technology. To provide stipends for curriculum development.

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 _____

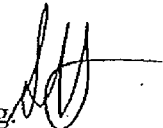
Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Sammy Wilson

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

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting. 
Requested by Linda C. Connors Department of Crystal River High
Additional contact(s)/originator CWO5 Elizabeth Rivera (Ret.) and Chief Ira Sparkman
Document Title Out-of State-Travel Request for CRHS NJROTC

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____

Approve Out-of State-Travel Request for approximately 50 CRHS NJROTC cadets, 2 instructors, and 3 approved chaperones to Patriots Point, Mount Pleasant, South Carolina March 20, 2018 - March 21, 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:

Approve Out-of State-Travel Request for approximately 50 CRHS NJROTC cadets, 2 instructors, and 3 approved chaperones to Patriots Point, Mount Pleasant, South Carolina March 20, 2018 - March 21, 2018. The overnight trip will afford our cadets the unique opportunity to see and experience firsthand what it is like to sleep and dine onboard the USS YORKTOWN, one of 24 Essex-class aircraft carriers built during World War II. The cadets will stay in open bay berthing, eat meals in the mess decks and explore the several exhibits onboard the ship. Additionally, they will step back in time to explore the Vietnam Experience Exhibit, climb aboard an unsinkable WWII destroyer, squeeze their way through a Cold War submarine and enjoy some historical war film footage in the ship's theater – among other exciting learning and interactive educational experiences. On the return home, we will make a stop at Jacksonville University and visit the ROTC unit.

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: Funding for one substitute for two days (\$225)

Amount Budgeted \$5400.00 Additional Amount Requested \$0

Funding Source: CRHS NJROTC internal account/\$60 per student

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)

FIELD TRIP REQUEST
CITRUS COUNTY SCHOOL BOARD
Crystal River High School

Estimated Cost of Trip	<u>\$5,400</u>
Sources to be used to fund trip:	<u>CRHS NJROTC</u>

Class / Group / Club: NJROTC Number of Students 50

Destination: Patriots Point, MT Pleasant, South Carolina

Purpose of Trip: NJROTC Orientation

Departure Date: March 20, 2018 Departure Time: 6:30 am

Return Date: March 21, 2018 Return Time: 7:00pm

Type of Transportation: School Bus County Vehicle Leased Vehicle
Walking Commercial Carrier None

If Private Carrier: ICC Number 00100115 Last Vehicle Inspection Date _____

Insurance Company Protective Insurance Company

Faculty Member in Charge of Trip: CWO5 Liz Rivera Cell # (901) 491-2730

Additional Faculty Involved: Senior Chief Sparkman

Chaperone(s): Mr. John Hackey, Mrs. Christina Hackey, Mrs. Stephanie Noland
(Required one chaperone per 10 students. Over-night trips if co-ed you must have male/female chaperone.)

If overnight trip, name of motel/hotel: USS YORKTOWN Naval Ship

Telephone Number of motel/hotel: (843) 971-5051

Parent/Guardian Field Trip Permission Forms (includes medical information and parent contact numbers) must be completed for each student attending and kept by faculty member.

Requested by: E. Rivera Date: 1/24/2018
(Faculty Member/Sponsor)

Approved by: Sandra Connor Date: 1/24/2018
(Principal/Designee)

Approved by: _____ Date: _____
(Superintendent/Designee Signature -Out-of-State)

Approved by: _____ Date: _____
(School Board) out of state only

CITRUS COUNTY SCHOOLS
Request for Temporary Duty Assignment

PLEASE SUBMIT THIS FORM AT LEAST TWO WEEKS *PRIOR* TO DEPARTURE

Date of Request: 24 January 2018

1. I hereby request a temporary duty assignment at: (indicate the city/street and add miles if necessary)

Patriots point Mount Pleasant, SC.

Accompanying Students Yes No

2. For the purpose of NJROTC Orientation visit

3. Expected date of departure 20 March 2018

Expected date of return 21 march 2018

Expected time of departure 6:30 AM

Expected time of return 7:00 PM

Fund	Function	Object	Cost Center	Project #	Amount	Not to Exceed	Project Coordinator Approval (Approval is required <i>prior</i> to travel)

4. Anticipated expenses (for prior approval)

Per Diem

(or)

Estimated Costs

Registration Fee _____
Qtrs. @ \$20.00 = \$ _____

Registration Fee _____
Hotel (add 15% to rate for taxes) _____ Night(s) @ \$ _____ = \$ _____

Miles _____ (Show round trip miles using established rates.)

Mcal Supplement _____ Brkfst \$6 _____ Lunch \$11 _____ Dinner \$19 _____

Tolls & Misc. _____

Tolls & Misc _____ Miles _____

(Show round trip miles using established rates.)

Substitute Needed Yes No Number of Days _____

Linda C. [Signature]
Principal/Supervisor

Approved by

1/24/2018
Date

Superintendent's Signature

Date

Superintendent's signature is only required for travel out-of-state.
Attach a letter indicating uniqueness of opportunity.

Ira Sparkman

Employee Name

[Signature]

Signature of Employee

24781

Employee ID Number

CRHS

Cost Center

REQUEST FOR REIMBURSEMENT OF ALLOWABLE EXPENSES

(Complete for Processing Purposes)

Date	(From)	Destination	(To)	Time Left	Time Returned	Number of Miles	Per Diem Quarters	Meal Allowance

@ .44,5¢

\$20.00 per Qtr

\$

\$

I hereby certify that this travel claim is true and correct in every material matter, that the expenses were actually incurred by the undersigned as necessary travel expenses in the performance of my official duties; and that the same conforms in every respect with the requirements of Florida Statute 112.061.

Signature of Employee _____ Date _____

Name of Substitute _____

Substitute's ID Number _____

INCIDENTALS (LIST BELOW AND ATTACH RECEIPTS)

Registration _____
Hotel _____
Meals _____
Mileage _____
Tolls _____
Per Diem _____
Other _____
Grand Total _____

For Office Use Only

CITRUS COUNTY SCHOOLS

Request for Temporary Duty Assignment

PLEASE SUBMIT THIS FORM AT LEAST TWO WEEKS PRIOR TO DEPARTURE

Date of Request: 1/23/2018

1. I hereby request a temporary duty assignment at: (indicate the city/street and add miles if necessary)
Patriots Point, Mount Pleasant, SC
 Accompanying Students Yes No
2. For the purpose of NJROTC Orientation Trip
3. Expected date of departure 20 March 2018 Expected date of return 21 March 2018
 Expected time of departure 6:30 am Expected time of return 7:00 pm

Fund	Function	Object	Cost Center	Project #	Amount	Not to Exceed	Project Coordinator Approval (Approval is required <i>prior</i> to travel)

4. Anticipated expenses (for prior approval)

<u>Per Diem</u>	(or)	<u>Estimated Costs</u>
Registration Fee _____		Registration Fee _____
_____ Qtrs @ \$20.00 = \$ _____		Hotel (add 15% to rate for taxes) _____ Night(s) @ \$ _____ = \$ _____
Miles _____ (Show round trip miles using established rates.)		Meal Supplement _____ Brkfst \$6 _____ Lunch \$11 _____ Dinner \$19 _____
Tolls & Misc. _____		Tolls & Misc _____ Miles _____
		(Show round trip miles using established rates.)

Substitute Needed Yes No Number of Days 2

Approved by *Sandra Connor* 1/24/2018
 Principal/Supervisor Date

 Superintendent's Signature Date

**Superintendent's signature is only required for travel out-of-state.
 Attach a letter indicating uniqueness of opportunity.**

Elizabeth Rivera
 Employee Name
Elizabeth Rivera
 Signature of Employee
39026
 Employee ID Number
CRHS
 Cost Center

REQUEST FOR REIMBURSEMENT OF ALLOWABLE EXPENSES
 (Complete for Processing Purposes)

Date	(From)	Destination	(To)	Time Left	Time Returned	Number of Miles	Per Diem Quarters	Meal Allowance
						@ .44.5¢	\$20.00 per Qtr	
						\$ _____	\$ _____	

I hereby certify that this travel claim is true and correct in every material matter, that the expenses were actually incurred by the undersigned as necessary travel expenses in the performance of my official duties; and that the same conforms in every respect with the requirements of Florida Statute 112.061.

Signature of Employee _____ Date _____
 Name of Substitute _____
 Substitute's ID Number _____

INCIDENTALS (LIST BELOW AND ATTACH RECEIPTS)	
Registration	_____
Hotel	_____
Meals	_____
Mileage	_____
Tolls	_____
Per Diem	_____
Other	_____
Grand Total	_____

For Office Use Only

RSN Code _____	Job # _____	Hrs/Days Worked _____
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NAVAL JUNIOR RESERVE OFFICERS TRAINING CORPS
Crystal River High School
3195 Crystal River High Drive
Crystal River, FL 34428
(352) 795-4641

In reply refer to:

January 22, 2018

To: Mrs. Sandra Himmel
Superintendent of Schools
1507 Main Street
Inverness, FL 34450

Via: Mrs. Linda Connors, Principal *LC*
Crystal River High School
3195 Crystal River High Dr.
Crystal River, FL 34428

Dear Mrs. Himmel,

Respectfully request permission be granted by the School Board for 50 Cadets of the NJROTC Unit of Crystal River High School to take a field trip out of state to Patriot's Point, Mount Pleasant, SC.

The overnight trip will afford our cadets the unique opportunity to see and experience firsthand what it is like to sleep and dine onboard the USS YORKTOWN, one of 24 Essex-class aircraft carriers built during World War II. The cadets will stay in open bay berthing, eat meals in the mess decks and explore the several exhibits onboard the ship. Additionally, they will step back in time to explore the Vietnam Experience Exhibit, climb aboard an unsinkable WWII destroyer, squeeze their way through a Cold War submarine and enjoy some historical war film footage in the ship's theater – among other exciting learning and interactive educational experiences. We will stop at the National Museum of the Mighty Eighth Air Force, Pooler GA for a two hour tour of the museum. On the return home, we will make a stop at Jacksonville University and visit the ROTC unit.

This field trip will be conducted at no cost to the county and minimal cost to the cadets. With the financial support from the Navy JROTC program, the cost will only be \$60 per cadet which includes overnight camping fees and all meals. The cadets will be accompanied by me, Senior Chief Sparkman and three parent chaperones.

Respectfully, -

E. Rivera

CWO5 E. RIVERA, USN (Ret)
Senior Naval Science Instructor
Crystal River High School

A Federal Agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2126-0008. Public reporting for this collection of information is estimated to be approximately 2 minutes per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Motor Carrier Safety Administration, MC-RRA, Washington, D.C. 20590.



United States Department of Transportation
Federal Motor Carrier Safety Administration

Endorsement for Motor Carrier Policies of Insurance for Public Liability
under Section 18 of the Bus Regulatory Reform Act of 1982

FORM MCS-90B

Issued to LAMERS BUS LINES, INC. of Wisconsin
(Motor Carrier name) *(Motor Carrier state or province)*

Dated at 12:01 AM on this 1st day of September, 2016

Amending Policy Number: TD000057 Effective Date: September 1, 2013

Name of Insurance Company: Protective Insurance Company

Countersigned by:
(authorized company representative)

The policy to which this endorsement is attached provides primary or excess insurance, as indicated for the limits shown (check only one):

- This insurance is primary and the company shall not be liable for amounts in excess of \$ 5,000,000.00 for each accident.
- This insurance is excess and the company shall not be liable for amounts in excess of \$ _____ for each accident in excess of the underlying limit of \$ _____ for each accident.

Whenever required by the Federal Motor Carrier Safety Administration (FMCSA), the company agrees to furnish the FMCSA a duplicate of said policy and all its endorsements. The company also agrees, upon telephone request by an authorized representative of the FMCSA, to verify that the policy is in force as of a particular date. The telephone number to call is: (800) 231-6024

Cancellation of this endorsement may be effected by the company of the insured by giving (1) thirty-five (35) days notice in writing to the other party (said 35 days notice to commence from the date the notice is mailed, proof of mailing shall be sufficient proof of notice), and (2) if the insured is subject to the FMCSA's registration requirements under 49 U.S.C. 13901, by providing thirty (30) days notice to the FMCSA (said 30 days notice to commence from the date the notice is received by the FMCSA at its office in Washington, DC).

DEFINITIONS AS USED IN THIS ENDORSEMENT

Accident Includes continuous or repeated exposure to conditions or which results in bodily injury, property damage, or environmental damage which the insured neither expected nor intended.

Bodily Injury means injury to the body, sickness, or disease to any person, including death resulting from any of these.

Motor Vehicle means a for-hire carrier of passengers by motor vehicle.

Property Damage means damage to or loss of use of tangible property.

Public Liability means liability for bodily injury, property damage, and environmental restoration.

(continued on next page)

INSURANCE IDENTIFICATION CARD
STATE Wisconsin

OP ID VC

COMPANY NUMBER COMPANY
Protective Insurance Company

THIS CARD MUST BE KEPT IN THE INSURED
VEHICLE AND PRESENTED UPON DEMAND

POLICY NUMBER EFFECTIVE DATE EXPIRATION DATE
TD000057-16 09/01/16 09/01/18

YEAR MAKE/MODEL VEHICLE IDENTIFICATION NUMBER
ANY AUTO

IN CASE OF ACCIDENT: Report all accidents
to your Agent/Company as soon as possible.
Obtain the following information:

AGENCY/COMPANY ISSUING CARD
Shriver Insurance Companies 630-833-0480
Charles M. Shriver
One Oakbrook Terrace Suite 209
Oakbrook Terrace, IL 60181

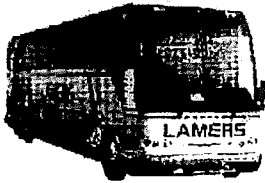
1. Name and address of each driver,
passenger and witness.
2. Name of Insurance Company and policy
number for each vehicle involved.

INSURED
Lamers Bus Lines, Inc.

2407 S. Point Road
Green Bay, WI 54313-5433

COVERAGE MEETS MINIMUM LIABILITY INSURANCE PRESCRIBED BY LAW

ACORD 50 WM (2/95)



LAMERS BUS LINES, INC.

The Passenger Professionals®
REMIT TO

1410 INDUSTRIAL DR
WILDWOOD, FL 34785

Phone: (352) 461-0980 Fax: (352) 461-0988
Email: johnnyneblett@golamers.com



www.GoLamers.com

COACH CHARTER CONTRACT

Contract Number: 1148052
To ATTN: ELIZABETH RIVERA
CRYSTAL RIVER HIGH SCHOOL
3195 CRYSTAL RIVER HIGH DR
CRYSTAL RIVER FL 34428

Customer PO/Req#:

Group Name CRYSTAL RIVER HIGH SCHOOL Ordered By ELIZ
Booked By JOHN D NEBLETT

COMPLETE PICK-UP INFORMATION

Origin CRYSTAL RIVER FL
Pick-Up Address CRYSTAL RIVER HIGH SCHOOL 1205 NE 8TH AVE
Pick Up Date TUESDAY MARCH 20, 2018 Time 6:30 (6:30 A.M.)

Going To MT PLEASEANT SC
PATROITS POINT MUSEUM 40 PATRIOT POINT RD

End trip WEDNESDAY MARCH 21, 2018 Time 19:00 (7:00 P.M.)

TYPE and NUMBER OF VEHICLES

(1) 56 PASSENGER DELUXE MOTOR COACH

SPECIAL INSTRUCTIONS

PRICE DOES NOT INCLUDE DRIVERS GRATUITY AND ANY
PARKING OR ENTRY FEES
CUSTOMER WILL BOOK AND PAY FOR THE DRIVERS ROOM

Terms: PREPAY

Charges \$3,228.00 (subject to tariff increase or fuel surcharge)
Balance \$3,228.00 Full Payment By: 2/20/18
Deposit \$100.00 Deposit Due By: 2/20/18
Please Return Signed Contract By: 2/20/18

COMMENTS: Thank you for chartering with Lamers Bus Lines! This contract must be signed and returned via fax or U.S. Mail. Any required deposit must be returned with the contract. Please read the terms of the contract. Cancellations must be made in writing. Your business is truly valued and appreciated!

I have read and understand the terms & conditions printed on the reverse side of this contract.

Signature and Title

Date

A 1 1/2% LATE CHARGE will be added to any balance that is more than 30 days past due.

***** A \$35.00 Fee will be Charged on all Returned Checks.

Convenience Fees: American Express - 4% VISA/Mastercard/Discover - 2%

Lamers Bus Lines, Inc. is an Equal Opportunity Employer Functioning under an Affirmative Action Plan.

Retain One Copy For Your Files And Return the Other With Your Remittance

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting
Requested by Gloria Bishop Department of Withlacoochee Technical College
Additional contact(s)/originator Karen Davis
Document Title: Approval of Withlacoochee Technical College's 2018-2019 School Calendar

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval: Approval of WTC's 2018-2019 School Calendar

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

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

Executive Summary / Highlights:
Requesting approval of Withlacoochee Technical College's 2018-2019 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.

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: 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-original)

Withlacoochee Technical College 2018-2019 Calendar

4 Independence Day

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				

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		

1-6 Christmas Vacation
7 Teacher Work Day
8 Professional Development Day
9 Teacher Work Day
10 Students Return to School
21 Martin Luther King Day

28 Professional Development / Teacher Work Day
9 First Day of School for Students

August						
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
27	27	28	29	30	31	

February						
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		

1 Professional Development / Teacher Work Day
15 Teacher Work Day
18 Presidents' Day

3 Labor Day
7 Professional Development / Teacher Work Day

September						
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						

March						
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						

15 Early Dismissal for Students
23-31 Spring Break

5 Professional Development / Teacher Work Day
12 Early Dismissal for Students

October						
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			

April						
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				

5 Professional Development / Teacher Work Day
19-22 Easter Holiday

2 Professional Development / Teacher Work Day
12 Veterans Day Observed
17-25 Thanksgiving Holiday

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	

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

3 Professional Development / Teacher Work Day
23 WTC Graduation
27 Memorial Day
30 Early Dismissal / Last Day for Students in Most Programs
31 Teacher Work Day

13 WTC Graduation
21 Early Dismissal for Students
22-31 Christmas Vacation

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					

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						

Legend	
Holiday: Schools closed, students and teachers do not report.	Professional Development Days - Students do not report
Teacher Workdays - Students do not report	Important Dates

**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 February 13, 2018 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: 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)

February 2018

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	N/A	YES	Approve	General Construction Contractor	\$11,753,000	\$11,753,000	2/12/2019
				Construction Management at Risk		\$11,753,000	
				Design Build Contractor		\$11,753,000	
DALY & ZILCH (FLORIDA), INC. P. O. Box 937, Lecanto, FL, 34460	A	N/A	Approve	General Construction Contractor	\$5,000,000	\$3,950,000	2/12/2019
JOHNSON CONTROLS, INC. 3802 Sugar Palm Drive, Tampa, FL, 33619-1376	A	N/A	Approve	Mechanical Contractor	\$350,000,000	\$3,848,248	2/12/2019
SLACK CONSTRUCTION, INC. P. O. Box 53, Ocala, FL, 34478	A	N/A	Approve	General Construction Contractor	\$8,000,000	\$5,000,000	2/12/2019
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	2/12/2019

Assessment of Applications for Amended Pre-qualification Certificates

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

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting

Requested by: Eric Stokes, Department of Facilities Construction & Maintenance

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

Document Title: Consultant Agreement for Scope of Services for the Roger Weaver Educational Complex Evacuation Route Study.

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Approve the Consultant Agreement for Scope of Services for the Roger Weaver Educational Complex Evacuation Route Study.

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

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

Executive Summary / Highlights: Consultant Scope of Services to include the schedule and fee for the Roger Weaver Educational Complex Evacuation Route Study.

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: \$48,525

Amount Budgeted \$667,500 Additional Amount Requested

Funding Source: 4556

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

Financial Impact reviewed by: Jonny Wilson

(Form Board Approved 7/10/07)

Mr. Eric Stokes
Director of Facilities, Construction and Maintenance
Citrus County Schools
1007 West Main Street
Inverness, Florida 34450

January 29, 2018

Re: Lecanto Complex – Emergency Evacuation Route Study

Dear Eric,

BACKGROUND:

On December 12, 2017 – The Citrus County School Board approved the School Boards Consultant Selection Committee’s recommendation of George F. Young (GFY) to conduct a transportation study for the Lecanto Complex with the focus to be on an emergency route.

Per our face to face meeting on January 9, 2018 with Mr. Jonny Bishop and yourself, Eric Stokes (ES) at your office, we offer the following scope, schedule and fee for the subject study.

Points of Contact for this study – Mr. Eric Stokes StokesE@citrus.k12.fl.us

Points of Contact for this study – Mr. Jerry Dabkowski, PE, jdabkowski@georgefyoung.com

SCOPE:

1. With an anticipated Notice To Proceed (NTP) / Purchase Order (PO) by the Director, Mr. Eric Stokes, approximately delivered during the week of February 19, 2018, George F. Young, Inc. (GFY) will begin the process of analyzing the subject complex for Emergency Management Services (EMS) issues including transportation and pedestrian issues. Short term and long term internal transportation safety improvements will be evaluated and reported for vehicle drivers made up of students, employees, teachers, visitors, law enforcement and most importantly, EMS drivers and their routes. Additionally, walkers, bicyclists and special needs will be a part of the study including the parking areas. Calendar dates that are described in this proposal under the schedule are set by Mr. Stokes, but are subject to change if needed.
2. The overall traffic **“study area”** will be the Lecanto Complex Proper.
3. Several face to face meetings will take place with EMS stakeholders and others.



Existing Data Collection:

- a. Emergency Management Services (EMS) will be contacted and researched for operational needs on the Lecanto Complex Proper during off-travel time periods and during emergency travel periods. Upon a quality control check of the data collected, an exhibit will be prepared for future illustration purposes in electronic/reproducible form.
- b. Traffic vehicle counts, per direction, over a 24-hour period, on a typical Wednesday, will be conducted along West Educational Path (just West of the County Park), along South Panther Pride Drive (West of the West Educational Path turn to the North), along the Northbound lanes of West Educational Path, along the Southbound lanes of West Educational Path and along Saunders Way (West of County Road 491 / South Lecanto Highway). Upon a quality control check of the data collected, an exhibit will be prepared for future illustration purposes in electronic/reproducible form.
- c. Vehicle crashes and pedestrian injuries will be researched within the Lecanto Complex Proper for known causes for the past three (3) years of available data. Upon a quality control check of the data collected, an exhibit will be prepared for future illustration purposes in electronic/reproducible form.
- d. Transportation & Bus Compound (TBC) will be contacted and researched for operational needs on the Lecanto Complex Proper during off-travel time periods and during peak travel periods. Upon a quality control check of the data collected, an exhibit will be prepared for future illustration purposes in electronic/reproducible form.
- e. Citrus School Board planned construction of building expansions (future portables), etc., that may have a transportation influence within a year's time. Upon a quality control check of the data collected, an exhibit may be prepared for future illustration purposes in electronic/reproducible form.
- f. Citrus County Engineering Department (CCED) will be contacted and researched for their adopted Capital Improvement Plans (CIP) for the next 5 years and for all tentative work plans for the next 5 years.
- g. Stakeholders (STK) within the District (internal), will participate in a face to face meeting to discuss information and/or impacts within the study area.
- h. Production of electronic materials, files, exhibits, administration duties, etc.



Existing Data Analysis:

- a. Traffic vehicle counts, per direction, over a 24-hour period, on a typical Wednesday, will be analyzed to determine the existing internal transportation Level Of Service (LOS) and capacity constraints within the study area.
- b. Vehicle crashes and pedestrian injuries will be analyzed for causes and develop a matrix for understanding these occurrences and why.
- c. Transportation Operations / Highway Capacity Software (HCS) will be utilized for developing existing transportation congestion levels of service within the study area.
- d. The study area will be analyzed on the existing traffic lanes, parking areas, signage, sidewalks, topography, speed limits, uses, bell times, etc., for findings of concern and presented in a matrix form.
- e. Production of electronic materials, files, exhibits, administration duties, etc.

Future Data Emphasis:

- a. Based upon short term future (0-2 years of student population) and long-term future (2-5) years of student population) a matrix will be developed demonstrating the maximum transportation capacity within the study area. This will include potential future 6 portables on site.
- b. Based upon the combining of the future year transportation projections for the study area, a matrix will be developed illustrating the build-out findings.
- c. The future impacts based upon item “b” above will be illustrated for EMS services on the Lecanto Complex Proper during off-travel time periods and during emergency travel periods.
- d. The future impacts based upon item “b” above will be illustrated for TBC services on the Lecanto Complex Proper during off-travel time periods and during peak travel periods.
- e. If utilities are located in close proximity to a potential evacuation route, the utilities will be identified and a preliminary cost estimate for relocation/adjustments will be provided as part of this study.
- f. Production of electronic materials, files, exhibits, administration duties, etc.



Future Data Analysis / Cost Analysis:

- a. Based upon future maximum student population and of stakeholders' future transportation projections, a matrix will be developed illustrating the future transportation operation / travel lane needs for the study area. A conceptual budget will be presented for this item.
- b. Illustrate EMS options to ensure operational needs are met on the Lecanto Complex Proper in the future during off-travel time periods and during emergency travel periods. Of special emphasis will be the potential future need for a new evacuation route with illustrated locations for such a route. A conceptual budget will be presented for this item.
- c. Demonstrate how vehicle crashes and pedestrian injuries will be minimized or reaching vision zero in the future of the study area. An analysis of cost-saving measures will be presented for this item.
- d. Illustrate TBC options to ensure future operational needs are met on the Lecanto Complex Proper during off-travel time periods and during peak travel periods. A potential future need for a new exclusive TBC route with illustrated locations for such a route will be illustrated. A conceptual budget will be presented for this item.
- e. Transportation Operations / Highway Capacity Software (HCS) will be utilized for developing future transportation congestion levels of service within the study area.
- f. The study area will be analyzed on the future traffic flows/lanes, future parking area needs, signage, sidewalks, topography, speed limits, uses, bell times, etc., for findings of concern and presented in a matrix form. A conceptual budget will be presented for this item.
- g. Production of electronic materials, files, exhibits, administration duties, etc.

Transportation Study:

- a. An electronic word-based DRAFT transportation study of the initial findings will be presented to ES per the following schedule. A final professional signed and sealed PDF document/study will also be presented to ES per the following schedule. ES has specific submittal requirements that will be followed.



SCHEDULE:

Per our face to face meeting on January 9, 2018 with Mr. Jonny Bishop and yourself, Eric Stokes (ES) at your office, we offer the following schedule.

- January 18, 2018 GFY to present electronically to ES a DRAFT scope, schedule and fee
- January 19, 2018 ES to review and comment on DRAFT scope, schedule and fee.
- January 22, 2018 GFY to re-submit DRAFT with comments from ES to seek final approval from ES. If approved, ES to send to Board for approval.
- February 13, 2018 Seek Board approval at their regular meeting
- February 16, 2018 If approved, GFY receives a Purchase Order to proceed
- March 7, 2018 GFY to meet with School stakeholders and EMS
- May 21, 2018 GFY to present a final DRAFT to School stakeholders
- June 12, 2018 GFY and School staff to present final DRAFT to the Board
- 3rd quarter of 2018 Staff / GFY to present FINAL report to Board for FINAL approval

FEE:


Per our face to face meeting on January 9, 2018 with Mr. Jonny Bishop and yourself, Eric Stokes (ES) at your office, we offer the following in-reference, to the fee and structure.

ES shared that he will be following the guidelines of the Florida Department of Management Services (FDMS) structure, for the design Professional Fee. GFY also follows those guidelines as we have produced many traffic studies with fees for schools all over Florida. Under the guideline group definitions, this scope is considered outside the group by definition and is considered a special consultant service.

Therefore, the following is George F. Youngs lump sum fee estimate based upon the FDMS guidelines and the above scope and schedule dated January 29, 2018.
LUMP SUM FEE = \$ 48,525.00.

We look forward to your approval and the start of this process early February, 2018. If you have any questions, please give me a call.

Sincerely, George F. Young, Inc.



Jerry Dabkowski, PE
Sr. Vice President / Traffic Engineer

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting

Requested by: Eric Stokes, Department of Facilities Construction & Maintenance

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

Document Title: Withlacoochee Technical College Cafeteria and Serving Area

Renovation and Remodeling

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Approve the Addendum to the Professional Service Agreement for the Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling.

(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 Addendum adds the Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling Project to the existing continuing contract architect agreement with Donnelly Architecture, Incorporated.

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: \$6,000

Amount Budgeted \$10,000 Additional Amount Requested _____

Funding Source: 4567 – reimbursed from WTC

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)

ADDENDUM ONE TO PROFESSIONAL SERVICE AGREEMENT BETWEEN
SCHOOL BOARD AND PROFESSIONAL

THIS AGREEMENT entered this thirteenth day of February 2018, by and between the SCHOOL BOARD, and the PROFESSIONAL, Donnelly Architecture, Inc; and

WHEREAS, the SCHOOL BOARD and PROFESSIONAL entered into a Professional Service Agreement dated August 8, 2017 for the project of Hernando Elementary School Kitchen Renovation and Remodeling; Floral City Elementary School Kitchen Renovation and Remodeling Schematic Design; Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling Schematic Design; and

WHEREAS, the adjusted scope includes adding the Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling Project as described in Exhibit 'D'; and

WHEREAS, the SCHOOL BOARD has significantly adjusted its construction budget, and

WHEREAS, the prior compensation schedule set forth in Article 1.5.1 of Exhibit "A" of the contract between the parties was based upon the previous construction budget of \$159,955.00 for Hernando Elementary School Kitchen Renovation and Remodeling; Floral City Elementary School Kitchen Renovation and Remodeling Schematic Design; Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling Schematic Design; and

WHEREAS, it is the desire of the parties to modify the compensation provisions of the parties' agreement; and

WHEREAS, the desire to modify based upon negotiations between the parties,

Now, therefore, in consideration of the covenants contained herein and the parties' agreement to adopt and increase to the construction budget of \$186,000.00, for Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling it is thereupon AGREED as follows:

1. That the parties' Professional Service Agreement between SCHOOL BOARD and PROFESSIONAL dated August 8, 2017, be and the same is hereby modified and amended to provide that the fixed fee set forth in Article 1.5.1 of Exhibit 'A' shall be increased by Sixteen Thousand Dollars and no cents (\$16,000.00) to Thirty-Seven Thousand Eight Hundred Dollars and no cents (\$37,800.00)

2. That the term of this Agreement set forth in Article 14 of the Professional Service Agreement shall be increased by one year for the Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling work.

3. That, for the Withlacoochee Technical College Cafeteria and Serving Area Renovation and Remodeling work, the PROFESSIONAL shall execute and submit Attachment 'B' Public Records to the SCHOOL BOARD at the end of the work.

4. All other terms and conditions of the parties' contract dated August 8, 2017 shall remain in full force and effect.

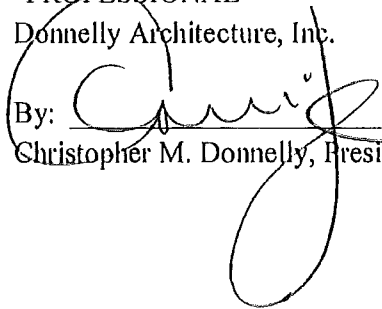
“SCHOOL BOARD”

School Board of Citrus County

By: _____
Douglas A. Dodd, Chairman

“PROFESSIONAL”

Donnelly Architecture, Inc.

By:  _____
Christopher M. Donnelly, President/Architect

‘Attachment ‘B’

PUBLIC RECORDS

IF PROFESSIONAL HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE PROFESSIONAL’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, THE DIRECTOR OF RISK MANAGEMENT, AT 352-726-1931 ext. 2270, 1007 W. MAIN STREET, INVERNESS, FLORIDA 34450.

Professional 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 Statutes 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 the Professional does not transfer the records to the School Board.
- d. Upon completion of the contract, transfer, at no cost, to the School Board all public records in possession of Professional or keep and maintain public records required by the School Board to perform the service. If Professional transfers all public records to the School Board upon completion of the contract, Professional shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Professional keeps and maintains public records upon completion of the contract, Professional 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 the Professional to comply with the provisions set forth in this shall constitute a default and material breach of this Agreement, which may result in immediate termination, with no penalty to the School Board.

By my signature below, I affirm that public records are in compliance with Florida State Statute 119.0701 and that the attached documents meet the transfer requirements of Attachment “B.”

Project: _____

By: _____

Print: _____

Title: _____

Name of PROFESSIONAL: _____

Date: _____

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting

Requested by: Eric Stokes, Department of Facilities Construction & Maintenance

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

Document Title Change Order #1 Inverness Primary School Fire Alarm System Upgrade

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Approval of Change Order #1 for Inverness Primary School Fire Alarm System Upgrade.

(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 change order issues a credit for the remaining balance of the owner's project contingency.

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: (\$10,000)

Amount Budgeted \$305,000 Additional Amount Requested _____

Funding Source: 4549

Personnel:

Estimated Salary _____ hour _____ day _____ annual _____

Pay grade/level _____

Benefits _____ Terms of Position _____

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

**CITRUS COUNTY SCHOOL BOARD, DEPARTMENT OF FACILITIES AND CONSTRUCTION
CHANGE ORDER**



SEND THREE SIGNED AND SEALED COPIES TO:
Citrus County School Board
Facilities and Construction Department
1007 W. Main Street
Inverness, FL 34450

F&C USE ONLY

RE: CHANGE ORDER NUMBER: 4549-01 OEF Assigned Project Number _____
Citrus County (School District)
Inverness Primary School (School Name)
03 (School Code Number)
Fire Alarm Upgrade Description of Project

OWNER:(SCHOOL BOARD) <u>Citrus County School Board</u>			
Address: <u>1007 West Main Street</u>	<u>Inverness</u>	<u>Florida</u>	<u>34450</u>
Street/P.O. Box	City	State	Zip
(<input type="checkbox"/> ARCHITECT <input checked="" type="checkbox"/> ENGINEER) FIRM NAME: <u>Verrando Engineering Co. Inc.</u>			
Address: <u>1111 NE. 25Th Ave #401</u>	<u>Ocala</u>	<u>Florida</u>	<u>34470</u>
Street/P.O. Box	City	State	Zip
CONTRACTOR FIRM NAME: <u>Mid-State Electric of Ocala Inc.</u>			
Address: <u>1612 N.E Sixth Avenue</u>	<u>Ocala</u>	<u>Florida</u>	<u>34470</u>
Street/P.O. Box	City	State	Zip

THE OWNER AUTHORIZED THE CONTRACTOR TO MAKE THE FOLLOWING CHANGE(S) IN THE CONTRACT DATED: June 13th 2017

ORIGINAL CONTRACT AMOUNT: \$ 245,900.00

REVISED CONTRACT AMOUNT BY PREVIOUS CHANGE ORDER(S): \$ _____

CHANGE(S) AND REASON(S) FOR THIS CHANGE ORDER: The bid carried an allowance of ten thousand dollars per Specifications Section 01010 1.4B. The unused allowance is to be returned to the owner in the form of a credit.

Use space provided on back of page if more space is required

ADDITIONAL TIME NEEDED FOR THIS CHANGE ORDER IS Zero (0) CALENDAR DAYS

FOR THESE CHANGES: (ADD TO DEDUCT FROM) THE CONTRACT, IN ACCORDANCE WITH THE CONDITIONS OF THE CONTRACT, THE SUM OF Ten Thousand Dollars and no Cents

STATUS OF THE ACCOUNT

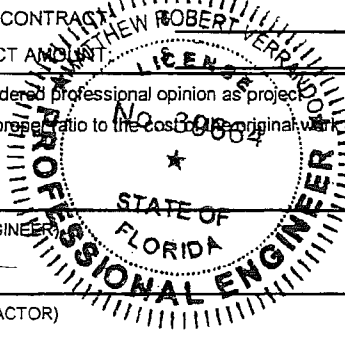
ADDITION TO CONTRACT:	\$	<u>245,900.00</u>
DEDUCTIONS TO CONTRACT:	\$	<u>10,000.00</u>
REVISED CONTRACT AMOUNT:	\$	<u>235,900.00</u>

(ARCHITECT ENGINEER) CERTIFICATION: In my considered professional opinion as project (architect engineer), the prices quoted in this Change Order are both fair and reasonable and in the proper ratio to the cost of the original work contract under benefit of competitive bidding.

Signature: [Signature] Date: 1/23/18

ACCEPTED: Signature: [Signature] Date: 1/22/18
 (CONTRACTOR)

APPROVED: Owner: _____ Date: _____
 (SUPERINTENDENT)



REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting

Requested by: Eric Stokes, Department of Facilities Construction & Maintenance

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

Document Title: IPS Fire Alarm System Upgrade Project Acceptance

Board Action Required

Presentation/Recognition _____ Information _____

Consideration/Approval: Approve acceptance of the Inverness Primary School Fire Alarm System Upgrade Project contingent upon the engineer's and building official's certifications.

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

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

Executive Summary / Highlights: Approves acceptance of the Inverness Primary School Fire Alarm System Upgrade Project as required by F.S. 1013.50

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: Jonny Wilson

(Form Board Approved 7/10/07)

**PERSONNEL INFORMATION
(INSTRUCTIONAL)
SCHOOL BOARD MEETING FEBRUARY 13, 2018**

APPOINTMENTS FOR 2017-2018:

Melanie Brodsky-FRE-Teacher R 01/22/18

RECOMMENDATIONS FOR OUT-OF-FIELD TEACHERS 2017-2018:

	Certification Area	Out-of-Field Assignment
James Park-FCE	Pending	Elementary Ed

LEAVE OF ABSENCE REQUESTS FOR 2017-2018:

RESIGNATIONS FOR 2017-2018:

Jennifer Huffman-CRP-Teacher 05/25/18

RESIGNATIONS FROM DROP 2017-2018:

Donna Kenady-IMS-Teacher 05/25/18

RETIREMENTS FOR 2017-2018:

RETIREMENTS TO DROP 2017-2018:

Ira Sparkman-CRH-Teacher 01/01/18-12/31/22

SUPPLEMENTS (ATHLETIC AND OTHER) 2017-2018:

SUSPENSIONS/TERMINATIONS 2017-2018:

LINE OF DUTY:

Barbara Elliott-LPS-Teacher (7.75 Hours)

ADDITIONAL DAYS:

ADDITIONAL PERSONNEL FOR SUMMER SCHOOL 2017:

**PERSONNEL INFORMATION
(SUPPORT)
SCHOOL BOARD MEETING FEBRUARY 13, 2018**

APPOINTMENTS FOR 2017-2018:

Robert Milliord-LHS-Food Service Assistant R	01/23/18
Patrice Murphy-CRM-Teacher Aide TERM-Change to-Teacher Aide R	01/23/18
Holly Pratt-FRE-Teacher Aide N TERM	01/22/18
Sonia Tribble-FOOD SVC-Food Service Assistant R	01/23/18
Tommy Watkins-CODE COMP-Health and Safety Specialist R	01/23/18

LEAVE OF ABSENCE REQUESTS FOR 2017-2018:

Debra Hindall-TRANS-Bus Operator	(Health)	01/11/18-02/20/18
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RESIGNATIONS FOR 2017-2018:

Robin Bauer-HER-Food Service Assistant	02/09/18
Nicole Johnston-CHS-Teacher Aide	01/26/18

RESIGNATIONS FROM DROP 2017-2018:

RETIREMENTS FOR 2017-2018:

Toby Spearman-TRANS-Line Mechanic	01/25/18
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RETIREMENTS TO DROP 2017-2018:

SUSPENSIONS/TERMINATIONS 2017-2018:

LINE OF DUTY:

ADDITIONAL DAYS:

ADDITIONAL PERSONNEL FOR SUMMER SCHOOL 2017:

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Chuck Dixon  Department of Planning & Growth
Management

Additional contact(s)/originator _____

Document Title 3.60 Flag Display, Pledge and National Anthem

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 3.60 Flag Display, Pledge and National Anthem

(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 3.60 Flag Display, Pledge, and National Anthem.

This matter was approved by the Board on January 9, 2018. At that time, additional revisions were requested by the Board, language was added to the policy. The policy revisions were to proceed to a new Request to Advertise for Public 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.
- 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: Jammy White

(Form Board Approved 7/10/07)

FLAG DISPLAY AND, PLEDGE, and NATIONAL ANTHEM

3.60

- I. The Pledge of Allegiance to the flag shall be recited at the beginning of each school day in elementary, middle, and high schools.
- II. Pursuant to Florida Statute § 1003.44, the Board requires all schools in the District to include programs of a patriotic nature to encourage greater respect for the government of the United States and its National Anthem and flag, subject always to other existing pertinent laws of the United States or of the state. Additionally, when the National Anthem is played, students and all civilians shall stand at attention, men removing the headdress, except when such headdress is worn for religious purposes. The Pledge of Allegiance to the flag, "I pledge allegiance to the flag of the United States of America and to the republic for which it stands, one nation under God, indivisible, with liberty and justice for all," shall be rendered by students standing with the right hand over the heart. The Pledge of Allegiance to the flag shall be recited at the beginning of the day in each public elementary, middle, and high school in our district. Students will show full respect to the flag during the reciting of the Pledge of Allegiance, by standing at attention and males removing any headdress, except when such headdress is worn for religious purposes, unless excused by written request of the student's parent/legal guardian. The *Code of Student Conduct* that is distributed to all students shall contain written notification that the student has the right not to participate in reciting the Pledge of Allegiance.
- III. The United States flag and the official flag of Florida shall be displayed appropriately during the school year. Flags shall be displayed in accordance with state statute.
- IV. Each classroom and auditorium shall display the United States flag.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 256.015, 1000.06, 1001.43,
1002.20, 1003.42, 1003.44 F.S.

HISTORY: ADOPTED: 03/09/2004

REVISION DATE(S): 10/26/2005, 10/14/2014, 01/09/2018, xx/xx/xxxx

FORMERLY: 6.80(1)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Chuck Dixon  Department of Management

Additional contact(s)/originator _____

Document Title Policy 5.20 Student Assignment

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 5.20 Student Assignment

(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 5.20 Student Assignment

This matter was discussed by the Policy and Forms Committee on August 17, 2017 and presented at the January 23, 2018 School Board Workshop.

The policy revised I (A) adding sections 1-6. 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: 

(Form Board Approved 7/10/07)

CHAPTER 5.00 – STUDENTS

STUDENT ASSIGNMENT

5.20+

- I. Students will be assigned by the Superintendent to schools according to established attendance zones. The School Board shall establish attendance zones, school capacities and grades served for each school in the county.
 - A. The Superintendent or designee may approve reassignments of students to schools outside of their attendance zones through the provisions of the *Open Enrollment Plan* adopted by the School Board listed below:
 1. Parents and/or legal guardians must request reassignment if they desire reassignment to any school other than their assigned school.
 2. An Appeals Process will be available to re consider any request where the parents and/or legal guardians, or adult student, feels that an error was made in processing a request for reassignment to an out of zone school. The process shall be identified in the District Controlled Open Enrollment Plan.
 3. Once a child attends an out-of-zone school, preference for continued attendance will be given to that student and their younger siblings who request to attend the same school.
 4. Parents and/or legal guardians participating in the controlled school choice program must provide their own transportation to the school of their choice if the request is approved.
 5. Out of county transfers may apply for their school of choice and will be placed in their school of choice if space is available after all in county transfers are processed.
 6. Students in the Exceptional Education Program will be placed in the best interest educationally for the child and where the programming for that specific disability is being housed.
 - B. The parents and/or legal guardians requesting special attendance reassignment shall complete a *Special Attendance Request* stating the reason for the reassignment. Approval, if granted, is with the understanding

CHAPTER 5.00 – STUDENTS

that the parents and/or legal guardians are responsible for providing transportation to the reassigned school or to the nearest bus stop of the reassigned school. If choosing the nearest bus stop, there must be capacity available on the bus and parents and/or legal guardians are responsible for their children, not only at the bus stop, but also to/from the bus stop. A new stop will not be created to accommodate students on special attendance waiver. Transportation may be denied or revoked at any time due to capacity, discipline problems or any other reason deemed appropriate by the Superintendent or designee.

- II. Any student whose legal residence is outside the boundaries of the county may be enrolled in a District school under the provisions of Florida Statutes and the *Controlled Open Enrollment Plan*. The assigned school for an out-of-district student shall be designated on the basis of space available. ~~Such transfers shall be on a nondiscriminatory basis and shall not result in reducing desegregation in either school district or in reinforcing the dual school system.~~
- III. When an unemancipated student is under eighteen (18) years of age and does not reside with his/her parent(s), the student's parents and/or legal guardians shall designate in writing to the principal the individual who stands in *loco parentis* to the student in accordance with District guidelines for custodial consent.
- IV. The Superintendent may assign a student to any District school when it is determined by the Superintendent that it is in the best interest of the student, school (preserving health, safety, welfare, or learning environment of the school), or School District that the student be involuntarily placed at a school other than his/her zoned school of attendance. A student so assigned, however, may be reassigned to the student's zoned school or another out-of-zone school as deemed appropriate by the Superintendent. This authority is independent of any other provision of this policy.
- V. The Superintendent or designee may assign a student to an alternative school program when it is determined that it is in the best interest of the student or school and the student meets specified criteria for the program. A student so assigned, however, may be reassigned to the student's zoned school or another out-of-zone school as deemed appropriate by the superintendent or designee.

CHAPTER 5.00 – STUDENTS

- VI. A student who has been attending, in the year prior to the designation, a public school that has been classified as performance grade category “F” or has earned three (3) consecutive grades of “D” or a student who is assigned to a public school that has been designated as performance grade category “F” or has earned three (3) consecutive grades of “D” may attend a higher performing public school in the District subject to available grade level capacity or a school in another district as allowed by law. A special attendance request form must be submitted and approved prior to the transfer if the student chooses an alternative school within the Citrus County School District.

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 1000.21, 1001.41, 1001.42, 1001.43
1001.51, 1002.20, 1002.31, 1002.38, F.S.

HISTORY: ADOPTED: 03/09/2004

REVISION DATE(S): 05/08/2007, 11/09/2010, 05/14/2013, 12/13/2016, xx/xx/xxxx

FORMERLY: 7.5(1), 7.5(2),

7.5(3), 7.5(4), 7.95(4)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Chuck Dixon  Department of Management

Additional contact(s)/originator _____

Document Title Policy 5.201 Students Out of Zone Transfers/Choice

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the new Policy 5.201 Students out of Zone Transfers/Choice

(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 5.201 Students Out of Zone Transfers/Choice

This matter was discussed by the Policy and Forms Committee on November 16, 2017 and presented at the January 23, 2018 School Board Workshop.

This is a new policy and is required based on revisions to Florida Statutes.

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: 

(Form Board Approved 7/10/07)

CHAPTER 5.00 – STUDENTS

STUDENT OUT OF ZONE TRANSFERS/CHOICE

5.201*+

- I. The School Board strives to accommodate family choice to the maximum extent possible. Students may attend a school other than their zoned school if they have been granted a choice assignment in accordance with this policy. Disciplinary and/or attendance issues may result in a return to the home zoned school. The following school choice assignments are available:
 - A. Magnet Programs (subject to admissions criteria and space availability)
 - B. Controlled Open Enrollment (subject to space availability)
 - C. Charter Schools
 - D. McKay Scholarships
 - E. Home School
 - F. Virtual School
 - G. Dual Enrollment

- II. The following provisions apply to all choice assignments:
 - A. The student must remain in the zoned school until a choice assignment is granted.
 - B. Special Attendance Preference Forms for the following school year can be submitted any time after January 1st and they will be processed by the schools starting in mid-March of each year. School Preference forms are processed year around during the current school year but only after mid-March for the following school year.
 - C. Students whose primary legal residence is in the District shall be given preference over non-resident students with respect to the granting of a school choice assignment.
 - D. The Board does not provide transportation to students with choice assignments except as otherwise provided for in policy or by law.

CHAPTER 5.00 – STUDENTS

III. Magnet Programs

- A. Magnet programs for elementary, middle, and high school students have pre-established criteria for admission which vary by school/program. These admission criteria and application procedures will be made available to interested persons through the school where the program is located.
- B. Application to magnet programs will begin in January for entry into the program at the beginning of the following school year. The Superintendent, or designee, will annually establish caps for each magnet program and a deadline for applications.
- C. For any school year, parents may apply for admission of the student to magnet programs and, must signify their choice by registering the student by the application deadline.
- D. A student who is accepted to a magnet program who ceases to participate in the program shall be returned to his/her zoned school. Participation is defined as being registered in and maintaining the expected levels of success as defined by the magnet program. A minimum, grade point average may also be required.
- E. Transportation may be provided for students enrolled in magnet programs at the discretion of the Superintendent or as may be required by applicable law.

IV. Controlled Open Enrollment

- A. Students may be granted choice assignments to schools that are not crowded and would not become crowded as a result of such assignments.
- B. Each year, the Board will establish a ninety percent (90%) capacity for each school in the District. Schools having a projected enrollment of less than ninety percent (90%) of capacity for the following school year will be available for controlled open enrollment. Projected enrollment will be calculated by the Information Services Department with input from the Department of Planning and Growth Management by mid-March and may be updated by the Department of Planning and Growth Management throughout the year if conditions change.
- C. Schools having a projected enrollment equal to or greater than ninety percent (90%) capacity will not be available for controlled open enrollment. Additional requests may be placed on a waiting list if the principal feels that the actual enrollment may decline during the school year and space may

CHAPTER 5.00 – STUDENTS

become available. Eligible schools will be identified on the weekly enrollment report compiled by the Department of Planning and Growth Management and posted on the District Web Site.

- D. Applications for controlled open enrollment will be submitted electronically to the Department of Planning and Growth Management or to any School on the hard copy Special Attendance Preference Form. The Superintendent will annually establish an application period for controlled open enrollment.
- E. The Planning and Growth Management Department will compile applications into lists by school of choice.
1. If the school's capacity would exceed ninety percent (90%) by the number of choice applications when added to the current or projected school population, choice applicants for that school will be processed in accordance with the District Controlled Open Enrollment Plan.
 2. Preference shall be given to the following students:
 - a. Dependent children of active duty military personnel whose move resulted from military orders;
 - b. Children who have been relocated due to a foster care placement;
 - c. Children who have moved due to a court-ordered change in custody due to separation or divorce;
 - d. Children who have moved due to the serious illness or death of a custodial parent.
 - e. Students at multiple session schools; and
 - f. Students residing in the District.
- F. Parents will be notified of the approval or denial of their student's application.
- G. A student who is granted a choice assignment under Controlled Open Enrollment must register at the new school within ten (10) days of being notified or the choice assignment may be rescinded.

CHAPTER 5.00 – STUDENTS

H. Students who are not selected to attend the school(s) to which they applied will be notified that the District will be unable to place them at a requested school and they must register at their zoned school. The student may be placed on a waiting list in case a position opens within the first ten (10) days of the school year.

I. Positions at a school that were assigned to a student under Controlled Open Enrollment will be monitored at the beginning of the school year. Students who have accepted assignments but who are not in attendance by the tenth (10th) day of school may have their assignments revoked.

V. Charter Schools

In addition to choice within schools operated by the Board, parents may elect for students to attend charter schools that have been approved by the Board. Each charter school is operated and governed by its own independent board. Parents who elect this option need to communicate directly with the charter school to resolve questions and concerns.

VI. McKay Scholarships

Students with disabilities may be granted choice assignments to schools other than the school to which they are zoned under the provisions of the McKay Scholarship Program (F.S. 1002.39).

VII. Home School

Parents may elect to home school students in accordance with State law.

VIII. Virtual School

Parents may elect to register their students in a virtual education program in accordance with State law.

IX. Revocation of Choice Assignment

If a student is granted a choice assignment to attend a district school and the student displays issues with attendance or has disciplinary problems the principal may make the decision to have the student returned to their zoned school. This process will include a written warning of the poor attendance and/or disciplinary issues and a chance for the student to make improvement. If the unacceptable behavior continues the principal shall notify the parent/ guardian in writing of the decision to revoke the permission to attend the out of zone school and the student must enroll at his/her zoned school prior to the beginning of the next grading

CHAPTER 5.00 – STUDENTS

period. If the student poses a threat to any other individual at the school the revocation shall take place immediately with written notice.

X. Zoning Exceptions

Students may attend a school other than their zoned school if they have been granted a zoning exception in accordance with this policy. Zoning exceptions may be granted for the following reasons:

- A. Parents employed by the Board: Students are allowed to attend the school that is closest to the parents work site if the parent is a full time employee subject to space availability. A preference form must be completed and approved prior to the transfer. Students may ride the bus from the nearest existing stop servicing the requested school.
- B. Exceptional Student Education (ESE) Transfers: Students who transfer into the District from another school district must have an IEP meeting to review their current IEP after obtaining approval or upon verification as a new resident. Some ESE programs do not allow for choice because they serve the specific needs of a student with a disability at a cluster site. Siblings of ESE students being served in a cluster site program may attend school with the ESE siblings subject to space availability. Parents must complete the preference form prior to sibling transfer.
- C. Hardship Placement:
 - 1. medical/psychological need - A preference form must be completed and approved prior to the transfer.
 - 2. police/DCF request - A preference form must be completed and approved prior to the transfer.
 - 3. victim of a violent crime - A preference form must be completed and approved prior to the transfer.
- D. Transfers are allowed for a student whose parents have begun actual construction on a home in the receiving school zone, if the student shall permanently move into the home by the end of the semester in which the transfer is to take place. Time Frame: One Semester. Parents must complete the preference form prior to transfer.

CHAPTER 5.00 – STUDENTS

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

LAW(S) IMPLEMENTED: 1000.21, 1001.41, 1001.42, 1001.43, 1001.51,
1002.20, 1002.31, 1002.38, 1013.35, F.S.

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

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Chuck Dixon  Department of Planning & Growth

Additional contact(s)/originator _____

Document Title Policy 6.41 Instructional Employee Performance Criteria

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 6.41 Instructional Employee Performance Criteria

(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 6.41 Instructional Employee Performance Criteria.

This matter was discussed by the Policy and Forms Committee on August 17, 2017 and presented at the January 23, 2018 School Board Workshop.

The revision adds a citation to the policy. The revision is recommended.

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: Jammy Wilson

(Form Board Approved 7/10/07)

CHAPTER 6.00 – HUMAN RESOURCES

INSTRUCTIONAL EMPLOYEE PERFORMANCE CRITERIA

6.41

- I. The Superintendent or designee shall develop and present, for School Board approval, instructional employee performance criteria and/or measures. Such performance criteria and/or measures shall be consistent with statutory requirements but may include additional elements as deemed appropriate. Student performance data shall be used in the evaluation of instructional personnel if required by Florida Statute.
- II. Instructional personnel shall be informed of the criteria for assessment including the use of student performance data and indicators of student learning growth.
- III. The Superintendent shall submit the instructional performance appraisal system to the Department of Education for approval.

STATUTORY AUTHORITY: 1001.41, 1012.22, 1012.23, F.S.

LAW(S) IMPLEMENTED: 1001.43, 1008.22, 1008.36, 1012.22,
1012.27, 1012.34, F.S.

STATE BOARD OF EDUCATION RULE(S): 6A-5.030, 6A-5.0411

HISTORY: ADOPTED: 12/08/2015

REVISION DATE(S): xxxxxxxxxx

FORMERLY: NEW

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Chuck Dixon  Department of Management

Additional contact(s)/originator _____

Document Title Policy 6.70 Staff Training

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

X Request to advertise for a Public Hearing at the April 10, 2018 School Board Meeting to approve the revision of Policy 6.70 Staff Training

(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 6.70 Staff Training.

This matter was discussed by the Policy and Forms Committee on August 17, 2017 and presented at the January 23, 2018 School Board Workshop.

The policy revised III C & G, added citations 1006.07, 1012.583 FS; revision necessary.

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: 

(Form Board Approved 7/10/07)

CHAPTER 6.00 – HUMAN RESOURCES

STAFF TRAINING

6.70+

- I. The School Board recognizes that proper training of employees is essential to maintaining a safe, effective, and efficient workforce.
- II. The District provides appropriate training for all employees which addresses state mandates, federal requirements, and local education opportunities. The District provides appropriate training to employees of the District.
- III. Training for employees shall include the following:
 - A. Identifying and reporting child abuse and neglect;
 - B. Bullying information (Policy 5.321);
 - C. Sexual Harassment and discrimination policies and procedures;
 - D. Handling hazardous materials and toxic substances, chemicals, and petroleum products;
 - E. District policies and procedures related to HIV or AIDS disease;
 - F. Code of Ethics/Professional Standards;
 - G. Suicide awareness and prevention; and
- IV. Additional training specific to work assignments may include:
 - A. Annual review of Code of Student Conduct;
 - B. Annual memo on blood borne pathogens; and
 - C. Other topics as deemed appropriate by the Superintendent or required by law, rule, or other governing provision.

STATUTORY AUTHORITY: 1001.41, 1012.22, 1012.23, F.S.

LAW(S) IMPLEMENTED: 1001.43, 1006.07, 1012.22, 1012.27,
1012.38, 1012.583, 1012.98, 1012.985, F.S.

HISTORY: ADOPTED: 03/09/2004
REVISION DATE(S): 09/13/2011, xxxxxx
FORMERLY: 5.6(1), 5.6(3), 5.95(1)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 13, 2018 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 2017 and adoption of 2018-19 Controlled Open Enrollment Plan

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval - Review and Accept the Summary of School Capacity Report – Year End 2017, Adopt 2018-19 Controlled Open Enrollment Plan, and Advertise for a Public Hearing at the April 10, 2018 School Board Meeting to Adopt Attendance Boundaries for the 2018-19 School Year

Backup Materials: attached available in district office _____ 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 2018-19.
2. That the Board readopt the current attendance boundaries for the middle schools for 2018-19.
3. That the Board readopt the current attendance boundaries for the high schools for 2018-19.
4. That the Board approve the 2018-19 Controlled Open Enrollment Plan as presented.
5. Conduct a Public Hearing at the April 10, 2018 School Board Meeting to Adopt Attendance Boundaries for the 2018-19 School Year.

Note: The Long Range Planning Committee will be reviewing the report in March and additional comments will be provided to the Board if directed by the Committee.

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: 

(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 *CD*
DATE: January 12, 2018
RE: Summary of School Capacity – Year End 2017 and adoption of 2018-19 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

.....
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 a formal recommendation to the School Board.

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

This year's report includes 5 years of enrollment data for consideration.

The Controlled Open Enrollment Plan was approved by the School Board beginning in 2017-18. 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 2018-19 Controlled Open Enrollment Plan is unchanged from the adopted 2017-18 Controlled Open Enrollment Plan. The draft document is attached to this report.

The 2017-18 District Work Plan continues to indicate low rates of enrollment in the short term. 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. Based on the best available information in July, the 10-year horizon indicated that some expansion will be necessary by increasing the capacity at Floral City Elementary School to 600 student stations. The bulk of the growth is projected in the latter years (11 through 20) to include a new elementary school with 810 student stations.

At the time the 2017-18 Work Plan was prepared there was no indication of significant growth in the short (5 year) term. The 2017 End of Year Report indicates slightly more growth is occurring in the lower level grades than previously expected. However, some of this may be due to the temporary construction worker population for the Duke Energy Facility. As of December 15, 2017, the population of the construction workers on site have started to diminish by approximately 600 construction workers from a high of 2,500 as the construction winds down.

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 94 percent capacity on average. This is about the same as the previous year.

The following is a snapshot of school capacity for December 18, 2017.

High Schools

In summary, the total (combined) FISH capacity for all three high schools is 4,951 student stations with 4,323 students enrolled on December 18, 2017. This leaves a surplus of 628 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** 7% (last year was 8%)
- **Citrus High School** 19% (last year was 17%)
- **Crystal River High School** 12% (last year was 8%)

Middle Schools

The total (combined) FISH capacity for all four middle schools is 4,294 student stations with 3,450 students enrolled on December 18, 2017. This leaves a surplus of 844 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 Elementary 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 and it is now 92 percent and should be down to 85 percent by 2019-20 when the “grandfathered students” move through 8th grade. The target capacity at Crystal River Middle School was 70 percent and it is currently at 70 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 Excess Capacity Estimate by Middle School:

- Citrus Springs Middle School 8% (last year was 7%)
- Crystal River Middle School 30% (last year was 39%)
- Inverness Middle School 23% (last year was 23%)
- Lecanto Middle School 12% (last year was 11%)

Elementary Schools

The total (combined) FISH capacity for all eleven elementary schools is 7,783 student stations with 7,195 students enrolled on December 18, 2017. This leaves a surplus of 588 student stations, or approximately 8 percent excess capacity.

A recommendation for changes to elementary school attendance boundaries for two areas of the County was discussed in early 2013 and it was decided to hold off on this and only implement the high school attendance boundary changes at that time. This was the best option because the capacity issues at Central Ridge Elementary, Forest Ridge Elementary, and Pleasant Grove Elementary have been addressed somewhat by lower enrollment in 2013-14 followed by flat enrollment in 2014-15 and 2015-16. Enrollment increased slightly in 2016-17 and by year end 2017 the utilization rates at Central Ridge Elementary and Forest Ridge Elementary have increased back to 99% and 96% respectively. Pleasant Grove Elementary was rezoned for 2017-18 and the utilization rate dropped from 101% to under 90% as targeted. The following is a breakdown of the results from the 2017 rezoning:

- Pleasant Grove Elementary – Target 90 percent or lower – Currently 88 percent
- Lecanto Primary – Target 90 percent or lower – Currently 90 percent
- Inverness Primary – Target 85 percent or lower – Currently 90 percent

- Homosassa Elementary – Target 90 percent – Currently 98 percent
- Floral City Elementary – Target 80 percent – Currently 82 percent
- Hernando Elementary – Target 90 percent – Currently 97 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 2017-18.

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 8%)
- Crystal River Primary School 2% (last year was over by 6%)
- Floral City Elementary School 18% (last year was 28%)
- Forest Ridge Elementary School 4% (last year was 5%)
- Hernando Elementary School 3% (last year was 10%)
- Homosassa Elementary School 2% (last year was 28%)
- Lecanto Primary School 10% (last year was 3%)
- Pleasant Grove Elementary School 12% (last year was -1%)
- Rock Crusher Elementary School 9% (last year was 10%)
- Inverness Primary School 10% (last year was 13%)
- Central Ridge Elementary School 1% (last year was 5%)

Additional Information

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

High Schools:	2016-17 was 4,373	2017-18 is 4,323	-50
Middle Schools:	2016-17 was 3,337	2017-18 is 3,450	+113
Elementary Schools:	2016-17 was 7,076	2017-18 is 7,195	+119

Summary of County Development Activity

The following projects are in various stages of progress:

- Inverness Middle School US-41 Access - Staff met with FDOT representatives on site on May 4, 2017 to look at traffic conditions to determine if any traffic operations improvements can be made to help with congestion in the short term and discuss options for better traffic circulation when the segment of US-41 is widened to four lanes. The IMS traffic circulation project has been added to the

2017-18 FDOT District 7 Work Plan as an unfunded project. It has not been defined and it will probably not include signalization at the school site. This project is also in the City of Inverness, so it requires additional coordination in terms of the overall traffic circulation plan.

- Beverly Hills/ FRE Sidewalk Project – Phase I - Approved for Construction in 2020/21 – cost \$1,548,766
- Beverly Hills/ FRE Sidewalk Project – Phase II – Approved but not programed in Work Plan Yet
- Pleasant Grove Elementary School Sidewalk Project – Approved for Construction in 2019/20 (moved up from 2021/22) – cost \$549,382
- 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 Education Complex Traffic Circulation and Evacuation Project – This project has been placed in the current year of the District Work Plan and funding has been allocated. Impact fee funding has been approved and the project is being designed. The estimated cost is \$667,500.
- Marine Science Station Sewer Project – This is a project to remove the onsite aerobic sewage treatment facility and connect the MSS to the County Regional Waste Water Plant. Donated Plans have been completed by Mason Gardberg, E.I. Project Engineer with CPH, Engineers, Inc. The County Water Resources Department has agreed to manage the project and utilize county labor for construction of the lift station and connection. This project will require an interlocal agreement between the School Board and the Board of County Commissioners. BCC staff drafted cost estimates. CCSB staff drafted interlocal agreement. The Draft Interlocal Agreement with various options for third party donations is under review as of the writing of this report.
- Suncoast Parkway II Project – This project will extend the Suncoast Parkway from Hernando County North to SR-44/ Gulf to Lake Highway. The project was delayed in 2016 due to some issues with land acquisition and it is now programed for 2018/19 – cost \$25,846,182.

Likely Phases (subject to change):

- US-98 to Hernando County Line
- Hernando County Line to W. Grover Cleveland Blvd.
- W. Grover Cleveland Blvd. to SR-44

There are currently no approved plans to extend the project beyond SR-44/ Gulf to Lake Highway as of the writing of this report.

- County Road 491/Lecanto Highway Corridor Project – 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. In addition to this project the New Race Track Gas Station and traffic circulation for the day care center on the South side of the intersection is nearing completion as of the writing of this report.
- FDOT Homosassa Springs US-19 Widening and Reconstruction Project – This project will 6-lane US-19 from Jump Court South to Green Acres Street and include both bicycle and pedestrian facilities as well as intersection and signalization improvements. The project is currently underway, and it will conclude in the Spring of 2019. Note that this project is being included in the report due to the transportation implications that it will have on the schools on the West side to the County for an extended period of time.
- FDOT Halls River Road Bridge Replacement – This project will replace the 60-year-old bridge and include sidewalks that can be connected to a future Halls River Road Sidewalk Project. The construction process started in 2016-17 and due to numerous it is expected to extend through the 2018-19 School Year. This will continue to impact busses serving the West Side Schools throughout the reporting period.
- Duke Energy Combined-Cycle Natural Gas Plant – The project includes two 820 megawatt units on a 400-acre site. It is currently under construction. Start up and testing is slated for October 2017 and it is projected to come on line in December 2018. It will employ 50 to 75 workers to operate the plant once it is complete. Note that this project is being included in the report due to the impact on the local economy and tax base. It is also having a temporary impact on enrollment at the schools in proximity to the site. 2,300 construction employees were on site in October/ November 2017 at the peak. Workforce reduced to approximately 1,700 by December. Enrollment at Crystal River Primary dropped by 3 percent in December from 101 percent to 98 percent.

Staff Recommendation:

1. Readopt the current attendance boundaries for the elementary schools for 2018-19.
 - Monitor enrollment in the Central Ridge and on the West Side of the County where significant increases occurred in 2017. Open enrollment is available at Citrus Springs Elementary which can provide some relief to the high growth area schools.

- Continue to balance growth between Inverness Primary, Pleasant Grove Elementary, and Floral City Elementary to avoid having to rezone additional students to Hernando Elementary as long as possible do to the anticipated growth in the central part of the County.
 - Work with the County to address traffic issues at Hernando Elementary School if necessary due to high enrollment and increased overall traffic in the area.
 - The PikMyKid System at Crystal River Primary and Floral City Elementary was suspended on October 29, 2017 because it was taking more time than the traditional dismissal system at these two locations. Other elementary schools will be evaluated for this kind of traffic management system as opportunities are identified.
2. Readopt the current attendance boundaries for the middle schools for 2018-19.
- 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 enrolment increases and the school comes up to its full capacity.
3. Readopt the current attendance boundaries for the high schools for 2018-19.

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

Monitor growth in the Inverness Area where the short term high school enrollment has fallen to see if this is a trend that may necessitate a future realignment of high school attendance boundaries.

4. Adopt the 2018-19 Controlled Open Enrollment Plan as presented.

Continue to monitor the impact on open enrollment at all the school levels and make policy and/or procedural adjustments if necessary. Adjustments are currently in the works to include new Policy 5.201 School Out of Zone

Transfers / Choice to comply with Florida Statutes and clarify various issues including “maximum school capacity. It is noted that the impacts from 2016 legislative changes to the controlled open enrollment process grandfathered students into out of zone schools until they complete the highest-grade level at the school of choice. This may necessitate more frequent adjustments to the attendance boundaries over time. No changes are proposed at this time.

**Additional Information for Trend Analysis:
Five Year Enrollment Data (from end of year reports)**

Elementary Schools:

- **Citrus Springs Elementary School**

Current = 712
 2016 = 743
 2015 = 732
 2014 = 741
 2013 = 741

- **Crystal River Primary School**

Current = 650
 2016 = 615
 2015 = 610
 2014 = 580
 2013 = 598

- **Floral City Elementary School**

Current = 407
 2016 = 356
 2015 = 330
 2014 = 333
 2013 = 354

Forest Ridge Elementary School

Current = 730
 2016 = 721
 2015 = 735
 2014 = 730
 2013 = 742

- **Hernando Elementary School**

Current = 735
2016 = 677
2015 = 706
2014 = 685
2013 = 664

- **Homosassa Elementary School**

Current = 402
2016 = 296
2015 = 320
2014 = 321
2013 = 332

- **Lecanto Primary School**

Current = 768
2016 = 832
2015 = 782
2014 = 772
2013 = 764

- **Pleasant Grove Elementary School**

Current = 668
2016 = 761
2015 = 753
2014 = 759
2013 = 745

- **Rock Crusher Elementary School**

Current = 634
2016 = 626
2015 = 631
2014 = 621
2013 = 603

- **Inverness Primary School**

Current = 690
2016 = 679
2015 = 660
2014 = 663
2013 = 671

- **Central Ridge Elementary School**

Current = 799
2016 = 770
2015 = 723
2014 = 779
2013 = 772

Elementary School Totals:

Current = 7,195
2016 = 7,076
2015 = 6,982
2014 = 6,984
2013 = 6,986

Middle Schools:

- **Citrus Springs Middle School**

Current = 798
2016 = 810
2015 = 822
2014 = 788
2013 = 780

- **Crystal River Middle School**

Current = 852
2016 = 732
2015 = 738
2014 = 756
2013 = 782

- **Inverness Middle School**

Current = 1,039
2016 = 1,031
2015 = 1,013
2014 = 1,009
2013 = 977

- **Lecanto Middle School**

Current = 761
2016 = 764
2015 = 745
2014 = 715
2013 = 747

Middle School Totals:

Current = 3,450
2016 = 3,337
2015 = 3,318
2014 = 3,268
2013 = 3,286

High Schools:

- **Lecanto High School**

Current = 1,614
2016 = 1,590
2015 = 1,545
2014 = 1,549
2013 = 1,547

- **Citrus High School**

Current = 1,402
2016 = 1,444
2015 = 1,512
2014 = 1,484
2013 = 1,545

- **Crystal River High School**

Current = 1,307
2016 = 1,339
2015 = 1,373
2014 = 1,385
2013 = 1,308

High School Totals:

Current = 4,323
2016 = 4,373
2015 = 4,430
2014 = 4,418
2013 = 4,400

Enclosure:

2018-19 Controlled Open Enrollment Plan
Enrollment Report – December 18, 2017

2017-2018 Enrollment Counts based on Skyward Report
as of 12-18-17

School Name	Grade	Fish Capacity as of 02/20/17	2017-2018 Projections as of 03/07/17	Enrolled as of 12/18/17	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Central Ridge Elementary	PK		40	39		
Central Ridge Elementary	KG		109	121		
Central Ridge Elementary	P3		0	9		
Central Ridge Elementary	01		124	118		
Central Ridge Elementary	02		110	121		
Central Ridge Elementary	03		142	135		
Central Ridge Elementary	04		101	115		
Central Ridge Elementary	05		147	141		
Central Ridge Elementary Total		810	723	729	11	99%
Citrus Springs Elementary	PK		30	31		
Citrus Springs Elementary	KG		96	92		
Citrus Springs Elementary	P3		0	4		
Citrus Springs Elementary	01		110	106		
Citrus Springs Elementary	02		103	116		
Citrus Springs Elementary	03		121	111		
Citrus Springs Elementary	04		131	118		
Citrus Springs Elementary	05		132	134		
Citrus Springs Elementary Total		810	723	712	98	88%
Crystal River Primary	PK		30	37		
Crystal River Primary	P3		0	1		
Crystal River Primary	KG		90	115		
Crystal River Primary	01		89	107		
Crystal River Primary	02		90	90		
Crystal River Primary	03		111	96		
Crystal River Primary	04		98	110		
Crystal River Primary	05		104	94		
Crystal River Primary Total		661	612	659	11	98%
Floral City Elementary	PK		25	27		
Floral City Elementary	KG		48	52		
Floral City Elementary	P3		0	4		
Floral City Elementary	01		56	61		
Floral City Elementary	02		60	67		
Floral City Elementary	03		53	62		
Floral City Elementary	04		59	61		
Floral City Elementary	05		59	73		
Floral City Elementary Total		497	360	407	90	82%
Forest Ridge Elementary	PK		30	30		
Forest Ridge Elementary	KG		99	102		
Forest Ridge Elementary	P3		0	12		
Forest Ridge Elementary	01		104	118		
Forest Ridge Elementary	02		114	106		
Forest Ridge Elementary	03		111	120		
Forest Ridge Elementary	04		108	118		
Forest Ridge Elementary	05		117	124		
Forest Ridge Elementary Total		759	683	730	29	96%
Hernando Elementary	PK		30	39		
Hernando Elementary	KG		101	116		
Hernando Elementary	P3		0	7		
Hernando Elementary	01		114	106		
Hernando Elementary	02		114	128		
Hernando Elementary	03		95	107		
Hernando Elementary	04		114	124		
Hernando Elementary	05		98	108		
Hernando Elementary Total		754	666	735	19	97%
Homosassa Elementary	PK		25	25		
Homosassa Elementary	KG		45	75		
Homosassa Elementary	01		49	58		
Homosassa Elementary	02		44	63		
Homosassa Elementary	03		45	61		
Homosassa Elementary	04		39	60		
Homosassa Elementary	05		44	60		
Homosassa Elementary Total		412	291	402	10	98%
Inverness Primary	PK		35	43		
Inverness Primary	KG		109	105		
Inverness Primary	P3		0	8		
Inverness Primary	01		115	99		
Inverness Primary	02		100	93		
Inverness Primary	03		113	122		
Inverness Primary	04		119	101		
Inverness Primary	05		110	119		
Inverness Primary Total		766	701	690	76	90%

2017-2018 Enrollment Counts based on Skyward Report
as of 12-18-17

School Name	Grade	Fish Capacity as of 02/20/17	2017-2018 Projections as of 03/07/17	Enrolled as of 12/18/17	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Lecanto Primary	PK		32	26		
Lecanto Primary	KG		126	100		
Lecanto Primary	P3		0	4		
Lecanto Primary	01		145	141		
Lecanto Primary	02		121	108		
Lecanto Primary	03		142	136		
Lecanto Primary	04		145	123		
Lecanto Primary	05		133	130		
Lecanto Primary Total		858	834	768	90	90%
Pleasant Grove Elementary	PK		32	42		
Pleasant Grove Elementary	KG		106	102		
Pleasant Grove Elementary	P3		0	7		
Pleasant Grove Elementary	01		115	89		
Pleasant Grove Elementary	02		120	112		
Pleasant Grove Elementary	03		135	101		
Pleasant Grove Elementary	04		117	90		
Pleasant Grove Elementary	05		139	125		
Pleasant Grove Elementary Total		757	764	668	89	88%
Rock Crusher Elementary	PK		45	42		
Rock Crusher Elementary	KG		89	98		
Rock Crusher Elementary	P1		0	0		
Rock Crusher Elementary	P3		0	5		
Rock Crusher Elementary	01		91	108		
Rock Crusher Elementary	02		108	92		
Rock Crusher Elementary	03		90	88		
Rock Crusher Elementary	04		113	107		
Rock Crusher Elementary	05		96	94		
Rock Crusher Elementary Total		699	632	634	65	91%
Elementary School Total		7,783	7,049	7,195	588	92%
Citrus Springs Middle	06		279	261		
Citrus Springs Middle	07		248	242		
Citrus Springs Middle	08		306	295		
Citrus Springs Middle Total		867	833	798	69	92%
Crystal River Middle	06		257	295		
Crystal River Middle	07		228	275		
Crystal River Middle	08		238	282		
Crystal River Middle Total		1,215	723	852	363	70%
Inverness Middle	06		390	348		
Inverness Middle	07		361	338		
Inverness Middle	08		356	353		
Inverness Middle Total		1,352	1,107	1,039	313	77%
Lecanto Middle	06		281	264		
Lecanto Middle	07		272	237		
Lecanto Middle	08		263	260		
Lecanto Middle Total		860	816	761	99	88%
Middle School Total		4,294	3,479	3,450	844	80%
Citrus High	09		376	378		
Citrus High	10		371	350		
Citrus High	11		331	335		
Citrus High	12		370	339		
Citrus High Total		1,741	1,448	1,402	339	81%
Crystal River High	P0		10	3		
Crystal River High	P1		0	1		
Crystal River High	P2		0	2		
Crystal River High	P3		0	0		
Crystal River High	KG		0	0		
Crystal River High	09		366	361		
Crystal River High	10		362	336		
Crystal River High	11		314	305		
Crystal River High	12		273	299		
Crystal River High Total (with PK)		1,477	1,325	1,307	170	88%
Lecanto High	09		438	471		
Lecanto High	10		373	403		
Lecanto High	11		367	350		
Lecanto High	12		398	390		
Lecanto High Total		1,733	1,576	1,614	119	93%
High School Total (with PK)		4,951	4,349	4,323	628	87%

**2017-2018 Enrollment Counts based on Skyward Report
as of 12-18-17**

School Name	Grade	Fish Capacity as of 02/20/17	2017-2018 Projections as of 03/07/17	Enrolled as of 12/18/17	Est Avail Space (Capacity - Enrolled)	Utilization Rate (Enrolled / Capacity)
Academy of Environmental Science	09			44		
Academy of Environmental Science	10			16		
Academy of Environmental Science	11			7		
Academy of Environmental Science	12			0		
Academy of Environmental Science Total**		108		67	41	62%
CREST	PK			0		
CREST	KG			2		
CREST	01			3		
CREST	02			5		
CREST	03			8		
CREST	04			5		
CREST	05			8		
CREST	06			8		
CREST	07			11		
CREST	08			5		
CREST	09			5		
CREST	10			15		
CREST	11			10		
CREST	12			32		
CREST	GD			0		
CREST Total		304		117	187	38%
MycroSchool	09			4		
MycroSchool	10			26		
MycroSchool	11			22		
MycroSchool	12			34		
MycroSchool	30			0		
MycroSchool	GD			0		
MycroSchool Total**		125		86	39	69%
Renaissance/SRMI	06			15		
Renaissance/SRMI	07			20		
Renaissance/SRMI	08			23		
Renaissance/SRMI	09			22		
Renaissance/SRMI	10			14		
Renaissance/SRMI	11			6		
Renaissance/SRMI	12			7		
Renaissance/SRMI Total		266		107	159	40%
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			22		
Withlacoochee Technical College	12			26		
Withlacoochee Technical College	30			24		
Withlacoochee Technical College	31			288		
Withlacoochee Technical College Total		795		360	435	45%
Alternative School Total		1,598		737	861	46%
District Total (PK-12) without Alternative Schools		17,028	14,877	14,968	2,060	88%
District Total with Alternative Schools		18,626		15,705	2,921	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.						
*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.						

Contact Information

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Enrollment Plan Link: <http://www.citrus.k12.fl.us/pgm/Plan/Docs.htm>

Controlled Open Enrollment Plan Provisions

A. Eligibility Requirements:

All students shall be eligible to apply to attend and 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.

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:

<http://www.citrus.k12.fl.us/pgm/index.htm>

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

<http://www.citrus.k12.fl.us/>

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

<http://www.citrus.k12.fl.us/departments/transportation/default.htm>

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Zac Leonard, Administrator, Department of AES 0215
Additional contact(s)/originator _____
Document Title Donation

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve \$2,246.00 donation to AES School for the
SEAGRASS MONITORING PROGRAM

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

Executive Summary / Highlights:

\$2,246.00 grant from Duke Energy for Seagrass Monitoring 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: N/A

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: Grant

Personnel:

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

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



Check No. 4630

11/16/2017

ACADEMY OF ENVIRON. SCIENCES
12695 W FORT ISLAND TRL

CRYSTAL RIVER, FL 34429

Dear Community Partner,

It's an honor to be a part of the many programs and organizations that make our community such a vibrant place to live and work. At Duke Energy, we know that the investment we make today can make a difference for years to come. We are proud to inform you that your organization has been awarded a grant from The Duke Energy Foundation.

Enclosed please find a check in the amount of \$2,246.00 for SEAGRASS MONITORING PROGRAM from Duke Energy. This is a restricted contribution for purposes outlined in your grant application (Request ID:37231861). Any funds not used or committed for the specified purpose of the grant or not used or committed within any time limit specified in the grant request must be returned to the Foundation. The Duke Energy Foundation or Duke Energy may not receive goods or services in exchange for this funding.

Duke Energy recognizes that the organization may like to promote the grant. The following link has been provided for your convenience to assist in obtaining the Duke Energy logo:

www.duke-energy.com/LogoRequest



4359 SE Maricamp Road
Ocala, FL 34480

o: 352.694.8828
c: 352.634.1823
f: 352.694.8594

November 30, 2017

Zachary Leonard
Academy of Environmental Science
12695 W Fort Island Trail
Crystal River, FL 34429

Subject: Duke Energy Foundation Grant

Dear Zachary:

Congratulations on your grant approval!

Duke Energy and I are proud to support your efforts. Please know that your efforts are important and worthy of media attention. Duke Energy has chosen to support your work based on specific criteria and through a competitive grant process. Publicity and media coverage will help to ensure the success of the funded initiative and support your organization's partnership with Duke Energy. To help you communicate the impact of your work, please refer to **Grant Recipient Communications** (enclosure).

We are working to effectively capture the stories of our grantees. If you have a compelling story that you would like to share, please email Annemarie.Hooper@duke-energy.com. We will be featuring stories of our grantees in our newsletter and presentations.

Public events and /or support materials are expected to have an official Duke Energy logo clearly visible. Please request the logo by following the prompts on this web page: <https://www.duke-energy.com/LogoRequest/>.

We look forward to working with you on this community partnership initiative.

Sincerely,

A handwritten signature in cursive script that reads 'Dorothy'.

Dorothy T. Pernu
Government & Community Relations Manager

Enclosure



Grant Recipient Communications

Communicating the good work of your organization and Duke Energy

Duke Energy is proud to partner with your organization to further its mission and goals. Please consider promoting the recent grant you received in your various communications channels.

Maximize Reach

- Consider incorporating the grant announcement into an upcoming milestone or an event
- Coordinate with your Duke Energy point of contact to set a date and invite the media and key external stakeholders
- Consider inviting a Duke Energy representative to make a check presentation and deliver remarks
- Coordinate with your Duke Energy point of contact to secure visuals such as Duke Energy signage

Social Media

- Post photo(s) and a write-up on your organization's Facebook page and tag [Duke Energy](#)
- Post photo(s) on your Twitter account. Tag [Duke Energy @DukeEnergy](#) as well as your organization's twitter handle
- Post photo(s) on your Instagram account. Tag [Duke Energy @Duke_Energy](#)
- Using newsletter content, post your photos and write-up on your personal LinkedIn page or your organization's page. Tag [Duke Energy Corporation](#)
- Use photos and relevant hashtags in your posts to maximize visibility and reach
- Share ongoing updates and photos as your project progresses; tell the story of your grant's significance

Press Release

- Send a press release to local media outlets. Include a quote from a representative from your organization as well as a quote from the Duke Energy employee who obtained the grant. Don't forget to include a brief description of your organization and mission, the purpose of the grant as well as basic information about Duke Energy.
- In addition to including your organization's boilerplate, include the Duke Energy Foundation boilerplate
 - The Duke Energy Foundation provides philanthropic support to address the needs vital to the health of its communities. Annually, the Foundation funds more than \$25 million in charitable grants, with a focus on education, environment, economic and workforce development, and community impact. Duke Energy has long been committed to supporting the communities where its customers and employees live and work, and will continue to build on this legacy. More information is available at www.duke-energy.com/foundation.



The Duke Energy Foundation Wells Fargo, N.A.
P.O. Box 1007 67-776-532
Charlotte, NC 28202

11-24
1210

4630

VOID AFTER 180 DAYS

Date: 11/16/2017

Amount: \$2,246.00

PAY

TWO THOUSAND TWO HUNDRED FORTY-SIX AND XX/100 DOLLARS

TO THE
ORDER
OF

ACADEMY OF ENVIRON. SCIENCES

Kris C. Duffy

AUTHORIZED SIGNATURE

Security features. Details on back

⑈00004630⑈ ⑆121000248⑆ 4055591713⑈

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Chris Bosse, Principal, Department of Hernando Elementary 0171
Additional contact(s)/originator _____
Document Title: **Donation**

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval: **Approve \$500.00 donation to Hernando Elementary from**

Walmart

Backup Materials: attached available in district office _____ other _____

Executive Summary / Highlights:

Donation to be used for HES Runners Club

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 Wilks
(Form Board Approved 7/10/07)



Corporate Giving
702 SW 8th Street
Bentonville, AR 72716-0150
Phone 800-530-9925
www.walmartfoundation.org

HERNANDO ELEMENTARY SCHOOL
2975 E TRAILBLAZER LANE
HERNANDO, FL 34442

December 19, 2017

Dear Sir or Madam,

This check was issued in recognition of the volunteer service of associate Joshua Slaght, who volunteered 25 hours for your organization and applied through the Walmart Foundation's Volunteerism Always Pays program (VAP). This gift was previously verified by your organization by Cheri Martone. The Walmart Foundation is proud to support these associates and make this gift in honor of the service they provide to their local communities. For more information about VAP or the Walmart Foundation, please go to www.walmartfoundation.org.

If your contact information has changed please log into the following sites to make the necessary updates.

http://www.cybergrants.com/walmart/eventvap/np_login

http://www.cybergrants.com/walmart/vap/np_login

If you have any questions about the VAP or EVAP program please view the resources available on the left hand side of the above-mentioned sites under Volunteerism Always Pays.

Sincerely,

The Walmart Foundation
702 Southwest 8th Street
Bentonville, AR 72716-0150

44942357

PAYMENT
IF INVOICES TO

Walmart
702 S.W. 8th ST.
BENTONVILLE, AR 72716

* INCLUDES
AIDCO
SAM'S CLUB
SUD'S OUTLET STORES
CMA+USA
NORTH ARKANSAS WHOLESALE CO., INC.
BEAVER LAKE AVIATION, INC.
PHILLIPS COMPANIES, INC.
WAL-MART PHARMACY OF MICHIGAN, INC.
WAL-MART PUERTO RICO, INC.

DATE OF CHECK
12 01 17

PAGE 1

CHECK NUMBER
1793253

DATE MO. DAY YR.	INVOICE NUMBER	STORE NUMBER	DOCUMENT NUMBER	TYPE CODE*	GROSS AMOUNT	DISCOUNTS/ ALLOWANCES	NET AMOUNT
1 28 17	44942357	05-09000	67982244		250.00	0.00	250.00
STATEMENT OF REMITTANCE							
340356985/9999999985 OTV Volunteerism Always Pays					250.00	0.00	250.00
VENDOR NO.					TOTAL		

* VENDOR: Deduction codes are described on the reverse side of this statement.

Walmart
702 S.W. 8th St. BENTONVILLE, ARKANSAS 72716

Walmart

WELLS FARGO BANK, N.A. 66-156
CHARLOTTE, NC 28288-0073 531

Q: D383758

VENDOR NUMBER	DATE OF CHECK	CHECK NUMBER
340356985	12 01 17	1793253

1793253

PAY
TWO HUNDRED FIFTY DOLLARS AND NO. CENTS

\$

DOLLARS	CENTS
*****250.00	
NET AMOUNT OF CHECK	

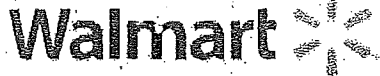
TO THE ORDER OF
HERNANDO ELEMENTARY SCHOOL
WALMART # 6020
2975 E TRAILBLAZER LANE
HERNANDO FL 34442

WAL * MART STORES, INC.

M. Brett Biggs
Executive VP, Chief Financial Officer

THIS DOCUMENT CONTAINS A COLORED BACKGROUND ON FACE AND ARTIFICIAL WATERMARK ON BACK. HOLD AT AN ANGLE TO VIEW.

⑈ 1793253 ⑆ ⑈ 053101561 ⑆ ⑈ 2079900136854 ⑆ ⑈



Corporate Giving
702 SW 8th Street
Bentonville, AR 72716-0150
Phone 800-530-9925
www.walmartfoundation.org

HERNANDO ELEMENTARY SCHOOL
2975 E TRAILBLAZER LANE
HERNANDO, FL 34442

December 19, 2017

Dear Sir or Madam,

This check was issued in recognition of the volunteer service of associate Joshua Slaght, who volunteered 25 hours for your organization and applied through the Walmart Foundation's Volunteerism Always Pays program (VAP). This gift was previously verified by your organization by Cheri Martone. The Walmart Foundation is proud to support these associates and make this gift in honor of the service they provide to their local communities. For more information about VAP or the Walmart Foundation, please go to www.walmartfoundation.org.

If your contact information has changed please log into the following sites to make the necessary updates.

http://www.cybergrants.com/walmart/eventvap/np_login

http://www.cybergrants.com/walmart/vap/np_login

If you have any questions about the VAP or EVAP program please view the resources available on the left hand side of the above-mentioned sites under Volunteerism Always Pays.

Sincerely,

The Walmart Foundation
702 Southwest 8th Street
Bentonville, AR 72716-0150

44942359

IN PAYMENT
OF INVOICES TO

Walmart*
702 S.W. 8th ST.
BENTONVILLE, AR 72716

* INCLUDES
AIDCO
SAM'S CLUB
BUD'S OUTLET STORES
CMA+USA
NORTH ARKANSAS WHOLESALE CO., INC.
BEAVER LAKE AVIATION, INC.
PHILLIPS COMPANIES, INC.
WAL-MART PHARMACY OF MICHIGAN, INC.
WAL-MART PUERTO RICO, INC.

DATE OF CHECK
12 01 17
PAGE 1
CHECK NUMBER
1793254

DATE			INVOICE NUMBER	STORE NUMBER	DOCUMENT NUMBER	TYPE CODE*	GROSS AMOUNT	DISCOUNTS/ ALLOWANCES	NET AMOUNT
MO.	DAY	YR.							
11	28	17	44942359	05-09000	67982244		250.00	0.00	250.00
							TOTAL	0.00	250.00

STATEMENT OF REMITTANCE

VENDOR NO. 340356985/999999985 OTV-Volunteerism Always Pays

* VENDOR: Deduction codes are described on the reverse side of this statement.

Walmart*
702 S.W. 8th ST. BENTONVILLE, ARKANSAS 72716

Walmart*

WELL'S FARGO BANK, N.A. 66-156
CHARLOTTE, NC 28288-0013 531

SEQ: D383759

DATE OF CHECK
VENDOR NUMBER MO. DAY YR. CHECK NUMBER
340356985 12 01 17 1793254

1793254

PAY TWO HUNDRED FIFTY DOLLARS AND NO CENTS

\$

DOLLARS	CENTS
*****250	00

 NET AMOUNT OF CHECK

TO THE ORDER OF HERNANDO ELEMENTARY SCHOOL
WALMART# 6020
2975 E. TRAILBLAZER LANE
HERNANDO FL 34442

WAL-MART STORES, INC.

M. Brett Biggs
Executive VP, Chief Financial Officer

THIS DOCUMENT CONTAINS A COLORED BACKGROUND ON FACE AND ARTIFICIAL WATERMARK ON BACK. HOLD AT AN ANGLE TO VIEW.

⑈ 1793254 ⑈ ⑆ 053101561 ⑆ 2079900136854 ⑈

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Chris Bosse, Principal, Department of Hernando Elementary 0171

Additional contact(s)/originator: _____

Document Title: **Donation**

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Approve \$1500.00 donation to Hernando Elementary from

Walmart

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

Executive Summary / Highlights:

Donation to be used for HES Runners Club

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 White
(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for 02/13/18 School Board Meeting.
Requested by Kay Harper, Principal, Department of IPS 0032
Additional contact(s)/originator _____
Document Title Donation

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve donation of (5) iPads, (1) Chromebook, and file folders for a total worth of \$1816.23 for the classroom of Mrs. Bridges from Farmer's Insurance Company

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

Executive Summary / Highlights:

Donation of (5) iPads, (1) Chromebook, and file folders by Farmer's Insurance Company

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: Jammy White

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Rene' Johnson Department of Rock Crusher Elementary 0191
Additional contact(s)/originator _____
Document Title AT&T Grant

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve \$2000.00 grant to Stacy Griffin, 3rd grade instructor, from AT&T

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

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

Executive Summary/Highlights:

\$2000.00 grant is to be used for STEM Dot and Dash Coding Robotics.

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 White

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Katie Manning, Assistant Principal, Department of Homosassa Elementary 0671
Additional contact(s)/originator _____
Document Title Donation

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval Approve approximately \$670.00 worth of new Bicycles
donated to Homosassa Elementary School for students from Spokes & Shields

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

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

Executive Summary / Highlights:

\$670.00 donated bicycles from Spokes & Shields

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: Jammy White
(Form Board Approved 7/10/07-original)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Vicki Lofton, Principal Department of Lecanto Primary School 0161
Additional contact(s)/originator Dolores Ramos, Bookkeeper
Document Title Donation

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____

Approve donation of registration and out of state travel expenses for Ms. Theresa Stoufer, a second grade teacher, to attend the International Society for Tech in Education Conference in Chicago for the amount of \$960.00 from DonorsChoose.org.

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

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

Executive Summary/Highlights:

To enhance student learning in STEM

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: Jammy White

(Form Board Approved 7/10/07)

TO: Principal and Administrators at Lecanto Primary School
FROM: DonorsChoose.org (212-239-3615)
RE: Mrs. Stoufer got funding for her classroom

Give Mrs. Stoufer a high five! Mrs. Stoufer recently earned funding at DonorsChoose.org for a classroom project called "Tech Me Up". A list of your donors is at bottom of this fax!

The resources for this project will arrive soon, and we hope you'll ensure they promptly reach Mrs. Stoufer's classroom.

1. Class trip: "Tech Me Up"

Please tell your front office to expect delivery of any materials within the next few weeks, and ask them to inform Mrs. Stoufer when packages arrive.

If Mrs. Stoufer is no longer teaching at your school, or if there is another reason this donation should not be made, please contact us immediately at principals@donorschoose.org. Save this notice if you need documentation of grants received.

DonorsChoose.org is a free nonprofit website where teachers at your school can receive funding for student resources. All we ask teachers to provide in return is a "thank-you package" for their donors. For information about control or use of resources funded through our site, visit www.donorschoose.org/resourcepolicy.

Thank you for fostering an environment where teachers go above and beyond for their students!

The DonorsChoose.org Team

P.S. Mrs. Stoufer inspired donations from:

Beverly Frett (Illinois)
Kat Leung (Jersey City, NJ)
Peggy Otalvaro (Florida)
Anonymous (Delray Beach, FL)
Leka DeGroot (Spirit Lake, IA)
Anonymous (Eloy, AZ)
Anonymous (Dunnellon, FL) *has given to your school 3+ times!
Rachel Banning (Florida)
Terry Stoufer (Dunnellon, FL) *has given to your school 3+ times!
Mary Carlson (Sterling, VA) *has given to your school 3+ times!
Laura Edwards (Chicago, IL)
Stacy Pope (Missouri)
Frances Rivera (Texas)
Jennifer Ormsbee (WOODBRIDGE, NJ)
Rachel Mancuso (Pennsylvania)
Heather Hoxie (beaverton, OR)
Jennifer Martin (Washington)
Charles Schwab (San Francisco, CA) *has given to your school 3+ times!

See why these donors gave at <https://www.donorschoose.org/project/tech-me-up/2919172/>.

134 West 37th Street, 11th Floor | New York, NY 10018
www.donorschoose.org | principals@donorschoose.org | 212-239-3615

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Janet Tuggle, Principal of Pleasant Grove Elementary

Additional contact(s)/originator _____

Document Title \$1,000.00 donation from Brennan Wheeler Gifting LLC – Paul Wheeler

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval Accept \$1,000.00 donation from Brennan Wheeler Gifting LLC

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

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

Executive Summary / Highlights:

Pleasant Grove Elementary requests the approval of the donation from the Brennan Wheeler Gifting LLC – Paul Wheeler. The donation will be used to purchase clothes, shoes, school supplies, snacks, food, hygiene supplies for needy students in our school. This money will be put in the Jolly Rancher Fund in Memory of Kate Wheeler.

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: Janmy Wilson

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

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for 2/13/2018 School Board Meeting.
Requested by Laura Mason Department of CHS 0031
Additional contact(s)/originator _____
Document Title Donation

Board Action Required:

Presentation/Recognition _____ Information _____
 Consideration/Approval
Approve 3500.00 donation from Bucs Care Foundaton for Coach of the year presented to Nathan Varnadore.

(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 CHS Football 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: 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 White

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Linda C. 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 Kiwanis Club of Inverness

(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 Kiwanis Club of Inverness. These funds will be used for expenses associated with the afterschool Algebra Boot Camp 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: 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 Wilson

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Linda C. 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.

(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 Algebra Boot Camp 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: 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 Wilson

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by David Roland, Director of Secondary Department of Educational Services

Additional contact(s)/originator Education

Document Title Donation of Astronomy Equipment Collection

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval _____

To approve the Donation of Astronomy Equipment Collection.

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

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

Executive Summary/Highlights:

Approval is requested for the donation of Astronomy Equipment. This donation is made by Darrell Snedecor of Hernando, FL to the Citrus County School System. It is his desire that the astronomy equipment be used for the purpose of encouraging exploration of the night sky. The donor's estimated value of equipment is \$3,050.00.

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: NA

Amount Budgeted NA Additional Amount Requested _____

Funding Source: NA

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)

Astronomy Equipment Collection

It is my desire to donate my astronomy equipment to the Citrus County School System for the purpose of encouraging exploration of the night sky.

The equipment listed in the table below was personally purchased by me from legitimate sources over the course of the last 20 years. Included in the table is my estimate of the fair market value of the items.

Item description	Est. Fair Mkt value
1 - 16 inch, F4, Dobsonian Telescope	\$1100.
10 - 2-inch eyepieces	800.
1 - 8 inch, F7, Dobsonian Discovery Telescope	500.
2 - equatorial platforms	400.
1 - 4" refractor telescope	100.
1 - binocular tripod	50.
3 - boxes of miscellaneous accessories	100.
Total	\$3050.

Darrell Snedecor
4057 East Gloria Drive
Hernando FL
352-341-2261
darrell@snedecors.com

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13th, 2018 School Board Meeting.
Requested by Kit Humbaugh Department of Student Services
Additional contact(s)/originator _____
Document Title Homosassa Lions Foundation donation check

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval _____

Approve a \$500 donation made to Student Services by the Homosassa Lions Foundation

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

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

Executive Summary/Highlights:

The Homosassa Lions Club donated a \$500 check to be used to provide the disadvantaged children of Citrus County with clothing, accessories and supplies that they may not have at home.

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: plus \$500

Amount Budgeted _____ Additional Amount Requested _____

Funding Source: _____

Personnel:

Estimated Salary N/A hour N/A day N/A annual N/A

Pay Grade/Level N/A

Benefits N/A Terms of Position N/A

Financial Impact reviewed by: Jammy White

(Form Board Approved 7/10/07)

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the February 13, 2018 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.
- 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)

SURPLUS FOR FEBRUARY 13, 2018 BOARD MEETING

Tag					Date	Purchase	Current
Number	Serial Number	Item Description	Location	Reason	Purchased	Price	Value
061718	LROEBCD	IBM Lenova ThinkPad	CRM	Cracked LCD -Not repairable used for parts	3/14/2012	499.00	0.00
072399	DMRMVG9Y6F182	Student Ipad4 16GB Black	CRM	Bad LCD-Not cost effective to repair	9/11/2014	379.00	164.23
087483	DMRKQ42DF182	Student Ipad4 16GB Black	CRM	Bad LCD-Not cost effective to repair	7/15/2013	479.00	95.80
087503	DMRKPG5HF182	Student Ipad4 16GB Black	CRM	Bad LCD-Not cost effective to repair	9/15/2013	479.00	95.80
087532	DMRKPGN4F182	Student Ipad4 16GB Black	CRM	Bad LCD-Not cost effective to repair	7/15/2013	479.00	95.80
CRM Sub Total						2,315.00	451.63
056733	SCNRXL38627	HP Laserjet Printer	CSM	Exploded and will not power up	6/26/2007	1,075.00	0.00
072838	DMRMVVR9EF182	Student Ipad4 16GB Black	CSM	Motherboard damaged-Not cost effective to repair	9/11/2014	379.00	164.23
075791	DMPPPBGEFK10	Student Ipad Air 16GB Gray	CSM	Bad LCD & Screen-Not cost effective to repair	6/12/2015	374.00	218.17
075838	DMPPPC1RFK10	Student Ipad Air 16GB Gray	CSM	Black screen/No video-Not repairable	6/12/2015	374.00	218.17
075861	DMPPPLEVFK10	Student Ipad Air 16GB Gray	CSM	Motherboard damaged-Not cost effective to repair	6/12/2015	374.00	218.17
087095	DMRKQ5BXF182	Student Ipad4 16GB Black	CSM	Motherboard damaged-Not cost effective to repair	7/15/2013	479.00	95.80
087127	DMRKQ5S3F182	Student Ipad4 16GB Black	CSM	Ripped motherboard connector	7/15/2013	479.00	95.80
087168	DMRKQ5WVF182	Student Ipad4 16GB Black	CSM	Bad LCD-Not cost effective to repair	7/15/2013	479.00	95.80
CSM Sub Total						4,013.00	1,106.14
040003	070209EA029T	Blodgett Double Stack Oven	Food Srv	To Expense to fix	9/8/2009	11,915.38	0.00
040008	0907150001667	Delfield Milk Cooler	Food Srv	To Expense to fix	9/8/2009	4,814.16	0.00
040170	NSS D020844	Crescor Hot Cabinet	Food Srv	To Expense to fix	10/10/1995	2,026.00	0.00
042526	98040483	Norlake Milk Cooler	Food Srv	To Expense to fix	6/9/1998	1,994.62	0.00
044903	1000-UP/HD	Alto Shaam Warmer	Food Srv	To Expense to fix	5/9/1995	2,410.00	0.00
045794	AJB-K6125A	Crescor Hot Cabinet	Food Srv	To Expense to fix	3/27/1990	1,653.00	0.00
045933	193856-09P	Scotsman Ice Machine	Food Srv	To Expense to fix	4/11/2000	1,804.00	0.00
047095	CF-1000505	Alto Shaam Warmer	Food Srv	To Expense to fix	6/13/2000	2,600.00	0.00
047302	COOB6258	Colorpoint Serving Line	Food Srv	To Expense to fix	6/13/2000	3,500.00	0.00
047303	COOB6257	Colorpoint Serving Line	Food Srv	To Expense to fix	6/13/2000	3,500.00	0.00
047305	COOD6259	Colorpoint Serving Line	Food Srv	To Expense to fix	6/13/2000	2,000.00	0.00
052661	79914-03A-01	Cleveland Convection Steamer	Food Srv	To Expense to fix	2/11/2003	8,695.00	0.00
053046	WT4128-03D-01	Cleveland Tilting Kettle	Food Srv	To Expense to fix	6/24/2003	13,775.00	0.00
053518	60-1153345L03	Vulcan Gas Half Size Range	Food Srv	No longer needed	5/11/2004	1,322.93	0.00
053521	1-3594910	True Mobile Milk Cooler	Food Srv	To Expense to fix	5/11/2004	1,706.47	0.00
053528	233132-0803	Alto Shaam Combo Oven	Food Srv	No longer needed	5/11/2004	14,678.82	0.00
054064	04030560	Norlake Milk Cooler	Food Srv	To Expense to fix	7/27/2004	1,599.00	0.00
055104	D043846	Blodgett Double Gas Oven	Food Srv	No longer needed	9/13/2005	9,325.00	0.00
055105	070805R1063B	Blodgett Double Gas Oven	Food Srv	To Expense to fix	9/13/2005	9,325.00	0.00
055107	070805R1066T	Blodgett Double Gas Oven	Food Srv	To Expense to fix	9/13/2005	9,325.00	0.00
058716	06101280010947	Ice O Matic Ice Machine	Food Srv	To Expense to fix	2/12/2008	2,539.00	0.00
059608	BJI-K5143	Crescor Warmer	Food Srv	To Expense to fix	5/12/1998	2,175.00	0.00
060202	10051280010313	Ice O Matic Ice Machine	Food Srv	To Expense to fix	6/22/2010	2,038.01	0.00

SURPLUS FOR FEBRUARY 13, 2018 BOARD MEETING

Tag Number	Serial Number	Item Description	Location	Reason	Date Purchased	Purchase Price	Current Value
060686	121510PA104T	Blodgett Double Elec Oven	Food Srv	To Expense to fix	3/8/2011	10,736.40	1,022.52
064594	CVC724	Cambro Green Vending Cart	Food Srv	To Expense to fix	11/14/2014	2,973.30	1,840.61
Food Service Sub Total						128,431.09	2,863.13
054641	CNGXC17595	HP Laserjet 4250 Printer	IPS	No longer works-Used for parts	1/10/2006	1,482.00	0.00
069382	FM8T8F1	Dell Optiplex 755 Computer	IPS	Obsolete - Used for parts	1/15/2008	968.75	0.00
070344	4Q38JH1	Dell Optiplex 755 Computer	IPS	Obsolete - Used for parts	10/28/2008	924.04	0.00
070347	7Q38JH1	Dell Optiplex 755 Computer	IPS	Obsolete - Used for parts	10/28/2008	924.04	0.00
070355	HQ38JH1	Dell Optiplex 755 Computer	IPS	Obsolete - Used for parts	10/28/2008	924.04	0.00
070356	JQ38JH1	Dell Optiplex 755 Computer	IPS	Obsolete - Used for parts	10/28/2008	924.04	0.00
IPS Sub Total						6,146.91	0.00
054192	BPMGL4226307050	Visimate Speciality Printer	LHS	Not working - unrepairable	9/28/2004	4,495.00	0.00
073307	DMRMVWSHF182	Student Ipad4 16GB Black	LMS	Will not power on or charge-Not cost effective to repair	9/11/2014	379.00	164.23
073474	DMRMVG8PF182	Student Ipad4 16GB Black	LMS	Will not power on or charge-Not cost effective to repair	9/11/2014	379.00	164.23
075620	DMPPPLW9FK10	Student Ipad Air 16GB Gray	LMS	Bad LCD/cracked screen -Not cost effective to repair	6/12/2015	374.00	218.17
088076	DMRKQ4A5F182	Student Ipad4 16GB Black	LMS	Will not power on or charge-Not cost effective to repair	7/15/2013	479.00	95.80
088150	DMRKQ46JF182	Student Ipad4 16GB Black	LMS	Power button not working-Not cost effective to repair	7/15/2013	479.00	95.80
088171	DMRKQK77F182	Student Ipad4 16GB Black	LMS	Bad wifi in ipad -Not cost effective to repair	7/15/2013	479.00	95.80
088177	DMRKQKPF182	Student Ipad4 16GB Black	LMS	Overheats/contin powers off/on-Not cost effective to repair	7/15/2013	479.00	95.80
088209	DMRKQ460F182	Student Ipad4 16GB Black	LMS	Will not power on or charge-Not cost effective to repair	7/15/2013	479.00	95.80
089891	DMPRWERLGSVJ	Student Ipad Air2 16GB Gray	LMS	Cracked screen-Not cost effective to repair	7/15/2016	349.00	279.20
LMS Sub Total						3,876.00	1,304.83
040849	1B6IE26Z8KS134659	1989-51 Dodge Pickup Truck	Trans	Used by Maint Dept - Old and in poor condition	4/11/1989	11,499.75	0.00
040852	1B7KE3623MS218963	1991-67 Dodge Pickup Truck	Trans	Used by Maint Dept - Old and in poor condition	9/25/1990	14,094.25	0.00
Trans Sub Total						25,594.00	0.00
054590	DMQSGJ85HG5D	Student Ipad Air2 16GB Gray	TRC	Screen shattered -Not cost effective to repair	10/17/2016	374.00	317.90
057609	JJXEO16957	Epson StyPro 3800 Printer	TRC	Not printing - Not cost effective to repair-Used for Parts	3/11/2008	1,159.00	0.00
064290	RX8500705050285	850 Lightspeed System	TRC	Was at IMS-No longer functioning-Used for parts	6/30/2007	1,071.00	0.00
071511	DMTKLCTKF182	Teacher Ipad4 16GB Black	TRC	Was at CRM-Charging port fried and unrepairable	7/15/2013	479.00	95.80
073342	DMRMVG7FF182	Student Ipad4 16GB Black	TRC	Bad screen connector-Not cost effective to repair	9/11/2014	379.00	164.23
079410	DMQRR0S4G5VJ	Student Ipad Air2 16GB Gray	TRC	Screen shattered -Not cost effective to repair	7/15/2016	349.00	279.20

SURPLUS FOR FEBRUARY 13, 2018 BOARD MEETING

Tag Number	Serial Number	Item Description	Location	Reason	Date Purchased	Purchase Price	Current Value
087309	DMRKQ5TYF182	Student Ipad4 16GB Black	TRC	Was at CRM- LCD is bad not cost effective to repair	7/15/2013	479.00	95.80
089375	DMQRR0PNG5VJ	Student Ipad Air2 16GB Gray	TRC	Screen shattered -Not cost effective to repair	7/15/2016	349.00	279.20
089654	DMQRW9LQG5VJ	Student Ipad Air2 16GB Gray	TRC	Screen shattered -Not cost effective to repair	7/15/2016	349.00	279.20
089745	DMQRR0JLG5VJ	Teacher Ipad Air2 16GB Gray	TRC	Was at FRE-Bad motherboard. not cost effective to repair	7/15/2016	349.00	279.20
TRC Sub Total						5,337.00	1,790.53
Grand Total						\$180,208.00	\$7,516.26

REQUEST FOR SCHOOL BOARD AGENDA



Requested for February 13, 2018 School Board Meeting.
Requested by Dr. Michael Geddes, Department of Technology Resources
Additional contact(s)/originator Scott Hebert, Exec. Director
Document Title: Approve Purchase of replacement video projectors from Smiley's Audio Visual
Bid# 2016-02

Board Action Required:

Presentation/Recognition _____ Information _____
Consideration/Approval purchase of replacement video projectors.
(This wording should be your actual motion to appear on the agenda.)

Backup Materials: Attached Available in district office Other

This purchase is for the replacement of classroom video projectors as part of our approved technology plan. The video projectors being purchased use a LED light engine which is rated for a life of 20,000 hours which will greatly reduce our maintenance expense of bulb replacement. Video projectors are a key audio-visual component in our classroom, having replaced televisions, overhead projectors, and film projectors.

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 \$79,000.00
Amount Budgeted \$79,000.00 Additional Amount Requested \$ _____

Funding Source: Project 6048- (Capital Outlay)

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)

Smiley's Audio-Visual, Inc.

863.667.1998 * 1-800-282-3497

info@smileysaudiovisual.com

P.O. Box 6925

Lakeland, FL 33807-6925

Quote

Date	Quote #
1/19/2018	18820

Name / Address
The Citrus County School Board Accounts Payable 1007 W Main Street Inverness, FL 34450

Ship To
Technology Resource Center 3741 W. Educational Path Lecanto, FL 34461 Doris Pullias/ Dr Geddes

Rep	Vendor#
CS	V0000119652

Description	Qty	Cost	Total
Casio XJ-F100W 3500 ANSI, WXGA, MSRP 1499.99 BID# 2016-02	100	790.00	79,000.00
Includes UPS Ground	1	0.00	0.00
Pricing good through 6-30-18			

All Prices Include Freight	Subtotal	\$79,000.00
	Sales Tax (7.0%)	\$0.00
	Total	\$79,000.00

Fax #
863.667.3186

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Tammy Wilson, Director Department of Finance
Additional contact(s)/originator Zachary Leonard, Administrator
Document Title 2016-2017 Academy of Environmental Science Audit

Board Action Required:

Presentation/Recognition _____ Information X
Consideration/Approval _____
Approve the 2016-2017 Academy of Environmental Science Audit.

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

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

Executive Summary/Highlights:

To Approve the 2016-2017 Academy of Environmental Science Audit.

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, 2017

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA**

JUNE 30, 2017

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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, 2017, 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 of 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

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
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

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, 2017, 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 was 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 December 14, 2017, 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 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.

Quinn, Gray and Company, LLP
December 14, 2017
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, 2017. Please read it in conjunction with the School's financial statements, which follow this section.

The following are various financial highlights for fiscal year 2017:

- The School's total net position is \$488,980.
- Total ending unrestricted net position is \$4,296.
- The School had total expenditures for the year of \$662,054 compared to revenues of \$546,490.

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

	2017	2016
	Governmental Activities	Governmental Activities
Assets		
Noncapital Assets	\$ 12,324	\$ 168,682
Capital Assets, Net	484,684	441,245
Total Assets	497,008	609,927
Liabilities		
Current Liabilities	8,028	5,383
Net Position		
Net Investment in Capital Assets	484,684	441,245
Restricted	-	18,463
Unrestricted	4,296	144,836
Total Net Position	\$ 488,980	\$ 604,544

STATEMENTS OF ACTIVITIES

Revenues		
Program Revenues:		
Capital Grants and Contributions	\$ 24,185	\$ 36,479
General Revenues:		
Florida Education Finance Program	513,620	619,247
Other Revenues	8,685	3,608
Total Revenues	546,490	659,334
Program Expenses		
Instruction	407,203	457,180
Student Personnel Services	111	119
Instruction and Curriculum	4,969	3,384
Instruction Related Technology	35,444	209
Board Related	13,283	32,899
School Administration	40,906	40,878
Facilities Acquisition/Construction	3,869	14,263
Fiscal Services	27,624	31,674
Central Services	232	256
Operation and Maintenance of Plant	74,470	87,799
Technology Services	8,024	6,606
Unallocated Depreciation	45,919	40,484
Total Expenses	662,054	715,751
Changes in Net Position	(115,564)	(56,417)
Beginning Net Position	604,544	660,961
Ending Net Position	\$ 488,980	\$ 604,544

**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 \$24,185 in program revenues and \$522,305 of general revenues, and incurred \$662,054 of program expenses. This resulted in \$115,564 decrease in net position.

THE SCHOOL'S INDIVIDUAL FUNDS

General Fund

The General Fund's fund balance is \$4,296. Expenditures exceeded Revenues by \$159,003.

Capital Projects Fund

The Capital Projects Fund's fund balance is \$0.

BUDGETARY HIGHLIGHTS

General Fund

A revised, supplemental budget was adopted during the year. There were no significant budget variances. Budgeted expenditures exceeded actual amounts by a total of \$4,001.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The School spent about \$88,696 for capital assets during the year. Please refer to a note 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 Sandy Balfour, 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, 2017**

	2017
Assets	
Cash and Cash Equivalents	\$ -
Due from Other Agencies	4,324
Due from Internal Accounts	8,000
Capital Assets, Net	484,684
Total Assets	497,008
 Liabilities	
Accounts Payable and Accrued Liabilities	8,028
 Net Position	
Net Investment in Capital Assets	484,684
Restricted for Categorical	-
Unrestricted	4,296
Total Net Position	\$ 488,980

See accompanying notes.

**STATEMENT OF ACTIVITIES
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
FOR FISCAL YEAR ENDED JUNE 30, 2017**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
Instruction	\$ 407,203	\$ -	\$ -	\$ -	\$ (407,203)
Student Personnel Services	111	-	-	-	(111)
Instruction and Curriculum	4,969	-	-	-	(4,969)
Instruction Related Technology	35,444	-	-	-	(35,444)
Board Related	13,283	-	-	-	(13,283)
School Administration	40,906	-	-	-	(40,906)
Facilities Acquisition/Construction	3,869	-	-	24,185	20,316
Fiscal Services	27,624	-	-	-	(27,624)
Central Services	232	-	-	-	(232)
Operation and Maintenance of Plant	74,470	-	-	-	(74,470)
Technology Services	8,024	-	-	-	(8,024)
Unallocated Depreciation	45,919	-	-	-	(45,919)
Total Governmental Activities	<u>\$ 662,054</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 24,185</u>	<u>(637,869)</u>
General Revenues					
Florida Education Finance Program					513,620
Other Revenues					<u>8,685</u>
Total General Revenues					<u>522,305</u>
Change in Net Position					(115,564)
Net Position - Beginning of Year					<u>604,544</u>
Net Position - End of Year					<u>\$ 488,980</u>

See accompanying notes.

BALANCE SHEET
ACADEMY OF ENVIRONMENTAL SCIENCE
GOVERNMENTAL FUNDS
CITRUS COUNTY, FLORIDA
JUNE 30, 2017

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Assets			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Due from Internal Accounts	8,000	-	8,000
Due from Other Agencies	2,242	2,082	4,324
Total Assets	<u>10,242</u>	<u>2,082</u>	<u>12,324</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts Payable and Accrued Liabilities	<u>5,946</u>	<u>2,082</u>	<u>8,028</u>
Fund Balances:			
Restricted for Categorical	-	-	-
Unassigned	4,296	-	4,296
Total Fund Balances	<u>4,296</u>	<u>-</u>	<u>4,296</u>
Total Liabilities and Fund Balances	<u>\$ 10,242</u>	<u>\$ 2,082</u>	<u>\$ 12,324</u>

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, 2017**

Fund Balances - Governmental Funds	\$	4,296
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**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>484,684</u>
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Total Net Position - Governmental Activities	\$	<u><u>488,980</u></u>
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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, 2017

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Florida Education Finance Program	\$ 513,620	\$ -	\$ 513,620
Public Education Capital Outlay	-	24,185	24,185
Other Revenue	8,000	23	8,023
Total Revenues	<u>521,620</u>	<u>24,208</u>	<u>545,828</u>
Expenditures			
Current:			
Instruction	407,203	-	407,203
Student Personnel Services	111	-	111
Instruction and Curriculum	4,969	-	4,969
Instruction Related Technology	35,444	-	35,444
Board Related	13,283	-	13,283
School Administration	40,906	-	40,906
Facilities Acquisition/Construction	-	3,869	3,869
Fiscal Services	27,624	-	27,624
Central Services	232	-	232
Operation and Maintenance of Plant	74,470	-	74,470
Technology Services	8,024	-	8,024
Capital Outlay	68,357	20,339	88,696
(Total Expenditures)	<u>680,623</u>	<u>24,208</u>	<u>704,831</u>
Excess of Revenues Over Expenditures	<u>(159,003)</u>	<u>-</u>	<u>(159,003)</u>
Net Change in Fund Balances	(159,003)	-	(159,003)
Fund Balances, Beginning of Year	163,299	-	163,299
Fund Balances, End of Year	<u>\$ 4,296</u>	<u>\$ -</u>	<u>\$ 4,296</u>

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, 2017**

Excess of Revenues over Expenditures - Total Governmental Funds \$ (159,003)

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	88,696
Donated Capital Asset, Net	662
Current Year Depreciation Expense	<u>(45,919)</u>

Change in Net Position - Governmental Activities \$ (115,564)

See accompanying notes.

STATEMENT OF FIDUCIARY NET POSITION
ACADEMY OF ENVIRONMENTAL SCIENCE
FIDUCIARY FUND
CITRUS COUNTY, FLORIDA
JUNE 30, 2017

	Agency Fund
Assets	
Cash	\$ 33,863
Total Assets	33,863
Liabilities	
Due to Academy	8,000
Assets Held for Others	25,863
Total Liabilities, Net Position	\$ 33,863

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 nine members.

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). Various services are provided to the School by the District at no charge. The current charter is effective until June 30, 2017, 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. As of July 1, 2017, the District and the Charter School were able to successfully negotiate the extension of their charter agreement. The renewal is for five years with a one-time five-year renewal upon mutual agreement of the parties.

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 School District to the Charter School.

Reporting Model

The School follows GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, as amended*.

NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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.

**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)

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 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:

Assets	Years
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 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 2014.

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.

Subsequent Events

The School has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 14, 2017, 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 extended to September 1, 2018. 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. This letter was dated May 13, 2014. Rent paid in 2017 totaled \$23,724. The future lease payment requirement is as follows:

<u>Year Ending</u> <u>September 1,</u>	<u>Amount</u>
2018	<u>\$ 23,724</u>

Note 3 - Capital Assets and Depreciation

Capital asset activity for the year ended June 30, 2017, was as follows:

	<u>Balance</u> <u>July 1,</u> <u>2016</u>	<u>Deletions/</u> <u>Additions</u>	<u>Transfers/</u> <u>Deletions</u>	<u>June 30,</u> <u>2017</u>
Capital Assets				
Capital Assets Not Being Depreciated:				
Construction in Process	\$ 2,000	\$ 86,805	\$ (88,805)	\$ 0
Capital Assets Being Depreciated:				
Leasehold Improvements	597,848	513	88,805	687,166
Furniture, Fixtures and Equipment	<u>43,738</u>	<u>1,378</u>	<u>4,941</u>	<u>50,057</u>
Total Capital Assets	<u>643,586</u>	<u>88,696</u>	<u>4,941</u>	<u>737,223</u>

**NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)**

Note 3 - Capital Assets and Depreciation (Concluded)

	Balance July 1, 2016	Deletions/ Additions	Balance Transfers	June 30, 2017
Capital Assets (Concluded)				
Less Accumulated Depreciation:				
Leasehold Improvements	\$ (165,334)	\$ (40,904)	-	\$ (206,238)
Furniture, Fixtures and Equipment	(37,007)	(5,015)	(4,279)	(46,301)
Total Accumulated Depreciation	(202,341)	(45,919)	(4,279)	(252,539)
Total Capital Assets, Net	\$ 441,245	\$ 42,777	\$ 662	\$ 484,684

Depreciation expense for the fiscal year was \$45,919.

Note 4 - Pension Plan/Other Post-Employment 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 Post-Employment 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, 2016 through June 30, 2017, the employee contribution rate was 3.00%. The District is required to contribute for the School's employees at an actuarially determined rate. The employer contribution rate at June 30, 2017, was 7.26%.
- *GASB Pronouncement No. 68*—As of and for the year ended June 30, 2017, the unfunded pension liability for the leased employees is recorded in the School District financial statements due to the leased relationship. Therefore the Charter School will not have a *GASB Pronouncement No. 68* liability recorded in the Statement of Net Position.

**NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Continued)**

Note 4 - Pension Plan/Other Post-Employment Benefits (Concluded)

Other Post-Employment 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.

- *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. 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, 2016 through June 30, 2017, 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

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 411,250
Academic Instruction	18,856
Class Size Reduction	74,114
Discretionary Lottery	1,285
Classroom Supply Assistance	1,380
Advanced Placement Award	3,462
Other	3,273
Total	\$ 513,620

Accounting policies relating to certain state revenue sources are described in Note 1.

Note 6 - Interfund Transfers

There were no interfund transfers made during the year. Contributions from the internal accounts is presented as other revenue.

NOTES TO FINANCIAL STATEMENTS
ACADEMY OF ENVIRONMENTAL SCIENCE
CITRUS COUNTY, FLORIDA
(Concluded)

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, 2017**

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Florida Education Finance Program	\$ 545,070	\$ 513,310	\$ 513,114	\$ (196)
Other Revenue	-	1,000	8,506	7,506
Total Revenues	<u>545,070</u>	<u>514,310</u>	<u>521,620</u>	<u>7,310</u>
Expenditures				
Current:				
Instruction	412,326	408,400	407,203	1,197
Student Personnel Services	150	111	111	-
Instruction and Curriculum	5,386	4,969	4,969	-
Instruction Related Technology	33,929	35,444	35,444	-
Board Related	26,908	13,283	13,283	-
School Administration	96,101	40,906	40,906	-
Fiscal Services	29,295	27,624	27,624	-
Central Services	3,050	3,583	232	3,351
Operation and Maintenance of Plant	63,584	73,875	74,470	(595)
Technology Services	8,028	8,072	8,024	48
Capital Outlay	-	68,357	68,357	-
(Total Expenditures)	<u>678,757</u>	<u>684,624</u>	<u>680,623</u>	<u>4,001</u>
(Deficiency)/Excess of Revenues (Under)/Over Expenditures	<u>(133,687)</u>	<u>(170,314)</u>	<u>(159,003)</u>	<u>11,311</u>
Net Change in Fund Balances	(133,687)	(170,314)	(159,003)	11,311
Fund Balances, Beginning of Year	<u>202,173</u>	<u>129,025</u>	<u>163,299</u>	<u>34,274</u>
Fund Balances, End of Year	<u>\$ 68,486</u>	<u>\$ (41,289)</u>	<u>\$ 4,296</u>	<u>\$ 45,585</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 ASSETS HELD FOR OTHERS
ACADEMY OF ENVIRONMENTAL SCIENCE
FOR FISCAL YEAR ENDED JUNE 30, 2017**

<u>Functions/Programs</u>	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2017</u>
Classes	\$ 3,780	\$ 540	\$ -	\$ -	\$ 4,320
Clubs	1,038	11,330	(8,058)	(50)	4,260
Trusts	609	150	(239)	50	570
General	18,931	17,331	(11,549)	-	24,713
Total Cash	<u>24,358</u>	<u>29,351</u>	<u>(19,846)</u>	<u>-</u>	<u>33,863</u>
Due To Academy	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>	<u>(8,000)</u>
Assets Held for Others	<u>\$ 24,358</u>	<u>\$ 29,351</u>	<u>\$ (27,846)</u>	<u>\$ -</u>	<u>\$ 25,863</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 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, 2017, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated December 14, 2017.

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 deficiency in internal control described in the Schedule Audit Findings as item 2013-1.

Certified Public Accountants

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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

**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 of 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 its accompanying letter of response. The School's response was not subject 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 the 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

December 14, 2017
Ocala, Florida

SCHEDULE OF FINDINGS

2013-1 Lack of Segregation of Incompatible Duties for Financial Transactions

- Criteria:** Significant deficiency in internal control over the account transactions for 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 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

2017-1 Deteriorating Financial Condition (Over-expended budget)

- 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 is deteriorating wherein as of June 30, 2017 the School did not have sufficient revenues to cover its expenditures and expenditures exceeded the approved budget.
- Condition:** The School experienced a net operating loss for the year. Additionally, certain unrestricted funds from the Schools internal accounts from various unrestricted fundraising expenses were utilized to cover some of the operating expenses. In addition enrollment decreased from the prior year; therefore, related revenues declined contributing to the inability to meet the operational needs.
- Cause:** The School did not properly monitor its operating budget and experience unexpected expenditures.
- Effect:** The School's operating budget was exceeded and there were insufficient revenues at year-end to cover all expenditures.
- Recommendations:** We recommend that the School develop a plan with the School's sponsor to ensure that a budget is developed and monitored on a monthly basis to ensure that revenues will be sufficient to cover all operating expenditures and consider repayment back to the School's internal accounts.

SCHEDULE OF FINDINGS

(Concluded)

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: most recent audit, current budget, current board members, and academic performance.
- 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.

2017-3 Lease Agreement with the City of Crystal River

- Criteria:** Per the lease agreement the "Lessor is to utilize the rent paid by the Lessee for maintenance on the constructed facilities and management of the property or other Florida Communities Trust funded property owned by the Lessor."
- Condition:** The Lessee paid for maintenance of the property including roof, soffit, and stairwell repair.
- Cause:** The Academy was under the impression they were responsible for such repairs.
- Effect:** The Academy incurred additional expenses outside of the current lease agreement.
- Recommendation:** We recommend that the Academy consult an attorney to determine if the intent of the contract language is that they pay rent and maintain the property. In addition depending on the outcome of that inquiry, we recommend that the Academy consult the City to be reimbursed for expenses incurred.

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, 2017, and have issued our report thereon dated December 14, 2017.

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 December 14, 2017, 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.	2015-16 FY Finding No.	2014-15 FY Finding No.
2013-1	2013-1	2013-1

Official Title

Section 10.854(1)(e)5., *Rules of the Auditor General*, requires the name or official title of the School. The official title of the School is included in Note 1.

Financial Condition

Section 10.854(1)(e)2., *Rules of the Auditor General*, requires that we report the results of our determination as to whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of 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

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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 the review of financial information provided by same. We have determined that the School is experiencing a deteriorating financial condition. See Finding 2017-2.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), *Rules of the Auditor General*, require that we report the results of our determination as to whether the School maintains on its Web site 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 Web site the information specified in Section 1002.33(9)(p), Florida Statutes. See Finding 2017-3.

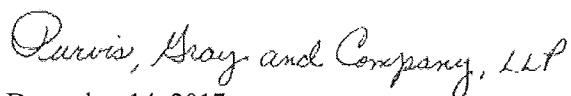
Other Matters

Section 10.854(1)(e)3., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. See Finding 2017-3.

Section 10.854(1)(e)4., *Rules of the Auditor General*, requires that we address 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 which 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 School District and is not intended to be and should not be used by anyone other than these specified parties.



December 14, 2017
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

December 14, 2017

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 will encourage the administration to require that the bank statements be routed to them unopened and that they examine the canceled checks (or check copies) for alteration or unusual payees.

2017-1 Deteriorating Financial Condition (Over-expended budget)

School's Response – The School acknowledges that they spent beyond their budget during the year. There were several factors which contributed to this. When the board approved to build a new dock, enrollment was expected to remain constant. Enrollment declined, which affected funding, while at the same time staffing was not reduced to coincide with the declining enrollment. Unexpected expenses related to the repair of the elevator were also incurred and contributed to use of the fund balance.

Staffing has been reviewed and positions were reduced through attrition, to be more line with the student's needs. The board, administration and staff are closely monitoring their budget and spending, making only absolute necessary purchases. The Sponsor's Finance Director is meeting with the board and administration 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 change in administration and board members, transparency on the website was neglected.

The administration is working with the webmaster to fulfill all requirements of Section 1002.33(9)(p).

2017-3 Lease Agreement with the City of Crystal River

The Board is the process of retaining an attorney to review their current lease which is expiring June 30, 2018, and renegotiate a more equitable lease agreement for the future.

Sincerely,

Zachary Leonard
Administrator

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Tammy Wilson, Director Department of Finance

Additional contact(s)/originator Michele Kenney, Senior Accountant

Document Title 2016-2017 Internal Accounts Fiduciary Funds Auditor's Report

Board Action Required:

Presentation/Recognition _____ Information X

Consideration/Approval _____

Approve the 2016-2017 Internal Accounts Fiduciary Funds Auditor's Report

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

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

Executive Summary/Highlights:

To Approve the 2016-2017 Internal Accounts Fiduciary Funds Auditor's Report

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, 2017

**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, 2017

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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)]**

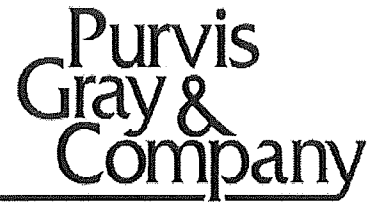
CITRUS COUNTY, FLORIDA

JUNE 30, 2017

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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 Agency Funds (Statement of Assets and Liabilities) (Internal Accounts)] as of and for the year ended June 30, 2017, 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 an opinion 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 opinion.

Certified Public Accountants

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
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 net position of the Fiduciary Funds of the District, as of June 30, 2017, and the respective changes in the financial net 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 of the Note to Financial Statements, the accompanying financial statements include only the 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion 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 October 31, 2017, 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 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 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.

Purvis, Gray and Company, LLP

October 31, 2017
Ocala, Florida

FIDUCIARY FUNDS
JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA

ASSETS

	STATEMENT OF ASSETS AND LIABILITIES	STATEMENT OF FIDUCIARY NET POSITION
	Agency Funds	Private- Purpose Trust Fund
	<u> </u>	<u> </u>
Assets		
Cash and Cash Equivalents	\$ 2,362,150	\$ 128,718
Accounts Receivable, Net	136,707	0
Inventory	3,549	0
	<u> </u>	<u> </u>
Total Assets	<u><u>2,502,406</u></u>	<u><u>128,718</u></u>

LIABILITIES

Liabilities		
Accounts Payable	7,215	0
Assets Held for Others	2,495,191	0
	<u> </u>	<u> </u>
Total Liabilities	<u><u>2,502,406</u></u>	<u><u>0</u></u>
Net Position	<u><u>\$ 0</u></u>	<u><u>\$ 128,718</u></u>

See accompanying note.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA

ASSETS

	Private-Purpose Trust Fund
Additions	
Contributions:	
Individuals and Organizations	\$ 88,237
Transfer from WTC's Internal Accounts	96,193
Total Additions	184,430
 Deductions	
Scholarships Awarded	(46,407)
Transfer to School District	(225,039)
Total Deductions	(271,446)
 Change in Net Position	 (87,016)
 Net Position, July 1, 2016	 215,734
 Net Position, June 30, 2017	 \$ 128,718

See accompanying note.

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

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Student Activity Funds – 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 \$14,675.

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.

SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Citrus High School						
	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Athletics	\$ 68,999	\$ 246,141	\$ (249,310)	\$ 58,888	\$ (64,943)	\$ 59,775
Music	274	753	(1,033)	200	0	194
Classes	8,928	48,748	(51,894)	3,462	(14)	9,230
Clubs	46,703	140,321	(124,808)	8,430	(7,859)	62,787
Departments	6,941	4,208	(3,356)	0	(347)	7,446
Trusts	38,269	25,296	(39,173)	980	(2,597)	22,775
General	31,226	24,252	(40,240)	3,954	(1,087)	18,105
Total Cash	<u>\$ 201,340</u>	<u>\$ 489,719</u>	<u>\$ (509,814)</u>	<u>\$ 75,914</u>	<u>\$ (76,847)</u>	180,312
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>180,312</u>
Private Purpose Trust Fund	215,734	8,373	(225,039)	932	0	<u>0</u>
Total Assets Held for Others						<u>\$ 180,312</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crystal River High School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Athletics	\$ 79,778	\$ 239,868	\$ (199,607)	\$ 43,163	\$ (47,020)	\$ 116,182
Music	2,854	14,097	(13,396)	385	0	3,940
Classes	55,182	113,913	(89,864)	1,643	(11,553)	69,321
Clubs	37,862	48,787	(46,708)	17,579	(13,012)	44,508
Departments	9,108	10,563	(8,774)	161	(813)	10,245
Trusts	13,239	38,998	(31,092)	6,488	(3,040)	24,593
General	23,473	50,836	(56,770)	6,120	(101)	23,558
Total Cash	\$ 221,496	\$ 517,062	\$ (446,211)	\$ 75,539	\$ (75,539)	292,347
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	(4,140)	(6,132)	4,140	0	0	(6,132)
Assets Held for Others						<u>\$ 286,215</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Lecanto High School

	Cash		Transfer		Cash	
	Balances July 1, 2016	Additions	Deductions	In	(Out)	Balances June 30, 2017
Athletics	\$ 71,743	\$ 268,660	\$ (249,857)	\$ 49,958	\$ (45,601)	\$ 94,903
Music	7,442	61,217	(65,740)	0	(2,265)	654
Classes	14,928	14,354	(15,796)	1,767	(2,012)	13,241
Clubs	42,754	114,564	(105,366)	6,829	(11,655)	47,126
Departments	16,709	20,893	(32,315)	7,771	0	13,058
Trusts	13,705	33,185	(27,179)	5,418	(20)	25,109
General	23,382	54,408	(20,912)	0	(10,190)	46,688
Total Cash	\$ 190,663	\$ 567,281	\$ (517,165)	\$ 71,743	\$ (71,743)	240,779
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>\$ 240,779</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Citrus Springs Middle School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Athletics	\$ 10,846	\$ 22,858	\$ (22,375)	\$ 12,527	\$ (12,277)	\$ 11,579
Music	106	5,396	(5,590)	219	0	131
Classes	1,862	1,060	(835)	0	0	2,087
Clubs	1,730	2,396	(2,116)	0	(30)	1,980
Departments	14,965	13,073	(12,288)	0	(897)	14,853
Trusts	6,379	24,827	(22,234)	250	0	9,222
General	18,049	24,120	(26,728)	927	(719)	15,649
Total Cash	\$ 53,937	\$ 93,730	\$ (92,166)	\$ 13,923	\$ (13,923)	55,501
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						\$ 55,501

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crystal River Middle School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Athletics	\$ 26,230	\$ 23,906	\$ (24,555)	\$ 1,723	\$ (1,520)	\$ 25,784
Music	2,051	2,232	(1,141)	0	0	3,142
Classes	14,909	9,552	(9,515)	1,665	0	16,611
Clubs	12,147	12,220	(11,553)	832	(12)	13,634
Departments	14,000	839	(4,812)	4,792	0	14,819
Trusts	11,154	17,222	(15,746)	0	0	12,630
General	39,454	39,883	(29,632)	1,808	(9,288)	42,225
Total Cash	<u>\$ 119,945</u>	<u>\$ 105,854</u>	<u>\$ (96,954)</u>	<u>\$ 10,820</u>	<u>\$ (10,820)</u>	128,845
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>\$ 128,845</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Inverness Middle School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Athletics	\$ 28,231	\$ 29,579	\$ (28,602)	\$ 1,644	\$ (922)	\$ 29,930
Music	1,646	11,174	(8,246)	828	0	5,402
Classes	4,270	25,288	(24,821)	1,284	0	6,021
Clubs	25,252	47,907	(42,621)	3,756	(2,022)	32,272
Departments	8,106	7,167	(11,525)	508	(1,490)	2,766
Trusts	6,275	11,942	(9,786)	318	(1,222)	7,527
General	28,724	20,157	(30,348)	1,313	(3,995)	15,851
Total Cash	<u>\$ 102,504</u>	<u>\$ 153,214</u>	<u>\$ (155,949)</u>	<u>\$ 9,651</u>	<u>\$ (9,651)</u>	99,769
Accounts Receivable	0	336	0	0	0	336
Inventory	0	0	0	0	0	0
Accounts Payable	0	(694)	0	0	0	<u>(694)</u>
Assets Held for Others						<u>\$ 99,411</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Lecanto Middle School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Athletics	\$ 29,968	\$ 36,225	\$ (39,981)	\$ 10,928	\$ (14,438)	\$ 22,702
Music	4,547	28,011	(31,033)	3,074	(2,917)	1,682
Classes	6,113	25,229	(26,178)	421	(291)	5,294
Clubs	16,901	46,612	(46,896)	8,868	(6,636)	18,849
Departments	3,931	10,760	(8,422)	700	(484)	6,485
Trusts	4,806	10,577	(11,271)	616	(169)	4,559
General	11,514	17,875	(18,467)	1,110	(782)	11,250
Total Cash	\$ 77,780	\$ 175,289	\$ (182,248)	\$ 25,717	\$ (25,717)	70,821
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>\$ 70,821</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Central Ridge Elementary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Classes	\$ 2,354	\$ 936	\$ (1,450)	\$ 769	\$ (806)	\$ 1,803
Clubs	6,326	7,070	(7,020)	0	0	6,376
Departments	2,800	971	(1,816)	922	0	2,877
Trusts	7,993	7,039	(6,515)	0	(265)	8,252
General	19,147	11,742	(8,426)	2,708	(4,273)	20,898
Total Cash	\$ 38,620	\$ 27,758	\$ (25,227)	\$ 4,399	\$ (5,344)	40,206
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>\$ 40,206</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Citrus Springs Elementary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Music	\$ 1,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,110
Classes	611	17,684	(15,946)	37	(2,385)	1
Clubs	3,007	8,073	(7,346)	0	0	3,734
Departments	2,746	5,102	(5,624)	100	0	2,324
Trusts	5,709	85	(1,487)	930	(37)	5,200
General	18,104	15,592	(10,641)	2,239	(885)	24,409
Total Cash	<u>\$ 31,287</u>	<u>\$ 46,536</u>	<u>\$ (41,044)</u>	<u>\$ 3,306</u>	<u>\$ (3,307)</u>	36,778
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>\$ 36,778</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crystal River Primary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Music	\$ 91	\$ 60	\$ 0	\$ 0	\$ 0	\$ 151
Classes	3,763	1,097	(684)	301	(474)	4,003
Clubs	570	1,616	(1,307)	125	0	1,004
Departments	1,906	1,164	(368)	0	0	2,702
Trusts	3,820	4,981	(4,459)	0	(305)	4,037
General	32,588	19,338	(19,900)	508	(155)	32,379
Total Cash	\$ 42,738	\$ 28,256	\$ (26,718)	\$ 934	\$ (934)	44,276
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	0	(243)	0	0	0	(243)
Assets Held for Others						<u>\$ 44,033</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Floral City Elementary School

	Cash		Transfer		Cash	
	Balances July 1, 2016	Additions	Deductions	In	(Out)	Balances June 30, 2017
Classes	\$ 6,616	\$ 5,555	\$ (6,564)	\$ 1,637	\$ (42)	\$ 7,202
Clubs	274	795	(579)	65	0	555
Departments	1,534	250	(628)	0	(610)	546
Trusts	1,479	1,120	(995)	0	0	1,604
General	9,563	10,646	(8,035)	812	(1,862)	11,124
Total Cash	\$ 19,466	\$ 18,366	\$ (16,801)	\$ 2,514	\$ (2,514)	21,031
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>\$ 21,031</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Forest Ridge Elementary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Music	\$ 498	\$ 990	\$ (662)	\$ 0	\$ 0	\$ 826
Classes	7,237	24,941	(25,361)	445	(382)	6,880
Clubs	1,830	845	(1,649)	1,774	0	2,800
Departments	2,632	0	(10)	1,175	0	3,797
Trusts	14,181	2,886	(2,509)	286	(898)	13,946
General	48,145	20,930	(26,364)	4,260	(6,660)	40,311
Total Cash	<u>\$ 74,523</u>	<u>\$ 50,592</u>	<u>\$ (56,555)</u>	<u>\$ 7,940</u>	<u>\$ (7,940)</u>	68,560
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>\$ 68,560</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Hernando Elementary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Classes	\$ 868	\$ 8,950	\$ (9,196)	\$ 188	\$ (212)	\$ 598
Clubs	8,075	5,055	(4,817)	418	0	8,731
Departments	2,145	698	(587)	20	0	2,276
Trusts	12,190	100	(3,235)	0	0	9,055
General	35,686	9,633	(19,381)	36	(450)	25,524
Total Cash	\$ 58,964	\$ 24,436	\$ (37,216)	\$ 662	\$ (662)	46,184
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>\$ 46,184</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Homosassa Elementary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Music	\$ 438	\$ 785	\$ (674)	\$ 0	\$ 0	\$ 549
Classes	1,494	2,176	(3,076)	635	(104)	1,125
Clubs	6,602	2,795	(185)	0	(4,002)	5,210
Departments	2,782	1,236	(413)	0	0	3,605
Trusts	16,384	8,508	(10,472)	2,451	(500)	16,371
General	10,646	16,455	(16,007)	6,225	(4,705)	12,614
Total Cash	\$ 38,346	\$ 31,955	\$ (30,827)	\$ 9,311	\$ (9,311)	39,474
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>\$ 39,474</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Inverness Primary School

	Cash		Transfer		Cash	
	Balances	Additions	Deductions	In	Balances	
	July 1, 2016				June 30, 2017	
Music	\$ 11	\$ 691	\$ (631)	\$ 23	\$ 0	\$ 94
Classes	7,033	31,416	(30,900)	868	(931)	7,486
Clubs	361	1,534	(1,363)	0	0	532
Departments	2,083	63	(3,075)	2,954	0	2,025
Trusts	5,624	2,123	(2,141)	385	0	5,991
General	33,233	35,507	(29,997)	3,622	(6,921)	35,444
Total Cash	\$ 48,345	\$ 71,334	\$ (68,107)	\$ 7,852	\$ (7,852)	51,572
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						\$ 51,572

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Lecanto Primary School

	Cash		Deductions	Transfer		Cash
	Balances July 1, 2016	Additions		In	(Out)	Balances June 30, 2017
Music	\$ 199	\$ 15	\$ (130)	\$ 0	\$ 0	\$ 84
Classes	322	10,542	(10,060)	0	(98)	706
Clubs	4,777	6,010	(4,974)	0	0	5,813
Departments	2,749	748	(618)	0	0	2,879
Trusts	2,023	1,591	(1,778)	431	0	2,267
General	6,859	10,557	(11,827)	72	(405)	5,256
Total Cash	\$ 16,929	\$ 29,463	\$ (29,387)	\$ 503	\$ (503)	17,005
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						\$ 17,005

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Pleasant Grove Elementary School

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Classes	\$ 6,830	\$ 35,543	\$ (35,791)	\$ 654	\$ (190)	\$ 7,046
Clubs	8,286	9,675	(8,057)	410	0	10,314
Departments	13,084	5,560	(7,299)	0	0	11,345
Trusts	25,170	6,743	(9,571)	33	(3,335)	19,040
General	16,096	12,682	(16,059)	3,589	(1,161)	15,147
Total Cash	\$ 69,466	\$ 70,203	\$ (76,777)	\$ 4,686	\$ (4,686)	62,892
Accounts Receivable	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Accounts Payable	(3,513)	(146)	3,513	0	0	(146)
Assets Held for Others						<u>\$ 62,746</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Rock Crusher Elementary School

	Cash Balances July 1, 2016	Additions	Deductions	Transfer		Cash Balances June 30, 2017
				In	(Out)	
Music	\$ 1,569	\$ 2,369	\$ (2,180)	\$ 0	\$ 0	\$ 1,758
Classes	14,947	26,893	(27,603)	0	(4,468)	9,769
Clubs	2,581	2,100	(2,073)	289	(990)	1,907
Departments	5,281	1,484	(1,829)	0	(2,165)	2,771
Trusts	7,213	1,856	(828)	0	(4,695)	3,546
General	58,269	15,963	(16,779)	12,609	(580)	69,482
Total Cash	\$ 89,860	\$ 50,665	\$ (51,292)	\$ 12,898	\$ (12,898)	89,233
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						\$ 89,233

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Crest School

	Cash Balances July 1, 2016	Additions	Deductions	Transfer		Cash Balances June 30, 2017
				In	(Out)	
Classes	\$ 2,162	\$ 1,290	\$ (1,119)	\$ 0	\$ 0	\$ 2,333
Clubs	2,159	1,206	(1,665)	166	0	1,866
Trusts	11,823	9,984	(1,336)	0	(166)	20,305
General	5,599	15,020	(14,741)	6	(6)	5,878
Total Cash	\$ 21,743	\$ 27,500	\$ (18,861)	\$ 172	\$ (172)	30,382
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						\$ 30,382

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Marine Science Station

	Cash		Deductions	Transfer		Cash
	Balances	Additions		In	(Out)	Balances
	July 1, 2016					June 30, 2017
Classes	\$ 56,003	\$ 34,445	\$ (76,133)	\$ 12,600	\$ 0	\$ 26,915
Clubs	172	0	(66)	0	0	106
Trusts	4,631	15,711	(3,095)	0	(12,600)	4,647
General	3,680	34,579	(27,212)	0	0	11,047
Total Cash	<u>\$ 64,486</u>	<u>\$ 84,735</u>	<u>\$ (106,506)</u>	<u>\$ 12,600</u>	<u>\$ (12,600)</u>	42,715
Accounts Receivable	9,240	9,240	(9,240)	0	0	9,240
Inventory	0	0	0	0	0	0
Accounts Payable	(7,313)	0	7,313	0	0	0
Assets Held for Others						<u>\$ 51,955</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Renaissance Center

	Cash		Transfer		Cash	
	Balances July 1, 2016	Additions	Deductions	In	(Out)	Balances June 30, 2017
Classes	\$ 193	\$ 0	\$ (193)	\$ 0	\$ 0	\$ 0
Clubs	63	0	(63)	0	0	0
Trusts	275	0	(275)	0	0	0
General	3,656	0	(3,656)	0	0	0
Total Cash	\$ 4,187	\$ 0	\$ (4,187)	\$ 0	\$ 0	0
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>\$ 0</u>

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017
CITRUS COUNTY DISTRICT SCHOOL BOARD
CITRUS COUNTY, FLORIDA**

Withlacoochee Technical College

	Cash		Transfer		Cash	
	Balances July 1, 2016	Additions	Deductions	In	(Out)	Balances June 30, 2017
Classes	\$ 72,827	\$ 969,348	\$ (1,012,129)	\$ 1,572	\$ (4,388)	\$ 27,230
Clubs	18,791	16,679	(16,921)	4,270	(814)	22,005
Trusts	79,681	238,119	(192,433)	0	(2,118)	123,249
General	488,979	614,995	(574,468)	2,019	(541)	530,984
Total Cash	\$ 660,278	\$ 1,839,141	\$ (1,795,951)	\$ 7,861	\$ (7,861)	703,468
Accounts Receivable	99,741	86,390	(44,325)	0	0	141,806
Allowance	0	(14,675)	0	0	0	(14,675)
Inventory	1,128	3,549	(1,128)	0	0	3,549
Accounts Payable	(65,916)	0	65,916	0	0	0
Assets Held for Others						<u>834,148</u>
Private Purpose Trust Fund	96,193	78,932	(46,407)	0	0	<u>128,718</u>
Total Assets Held for Others						<u>\$ 962,866</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 Agency Funds (Statement of Assets and Liabilities) (Internal Accounts)] of the Citrus County School Board District (the District) as of and for the year ended June 30, 2017, and the related note to the financial statements, which collectively comprise the Fiduciary Funds of the District and have issued our report thereon dated October 31, 2017.

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 opinion 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
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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
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 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*.

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.

Durvis, Gray and Company, LLP

October 31, 2017
Ocala, Florida

**SCHEDULE OF FINDINGS AND OTHER MATTERS
CITRUS COUNTY DISTRICT SCHOOL BOARD
FOR THE YEAR ENDED JUNE 30, 2017**

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:

- Crystal River Middle School
- Crystal River High School
- Marine Science Station
- Lecanto Middle School
- Lecanto High School
- Floral City Elementary School
- Inverness Middle School
- Forest Ridge Primary School
- Rock Crusher Elementary School
- Pleasant Grove Elementary
- Citrus Springs Elementary

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

October 31, 2017

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

Requested for February 13, 2018 School Board Meeting.
Requested by Tammy Wilson, Director Department of Finance
Additional contact(s)/originator Dawna Boley, Principal Citrus MYcro School
Document Title 2016-2017 Citrus MYcro School Auditor's Report

Board Action Required:

Presentation/Recognition _____ Information X
Consideration/Approval _____
Approve the 2016-2017 Citrus MYcro School Auditor's Report

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

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

Executive Summary/Highlights:

To Approve the 2016-2017 Citrus MYcro School Auditor's Report

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)



**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2017

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
JUNE 30, 2017**

GOVERNING BOARD

MEMBER	OFFICE
Kathleen Shea	President
William A. Bond	Secretary
Dr. Douglas Alexander, Sr.	Treasurer
Dawna Boley	Director
Stephenie Purinton	Director

ADMINISTRATION

Danita Smith	Principal
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**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
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JUNE 30, 2017**

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INDEPENDENT AUDITORS' REPORT

To the Governing Board,
Citrus MYcroSchool of Integrated
Academics and Technologies, Inc.:

We have audited the accompanying financial statements of the governmental activities and each major fund of Citrus MYcroSchool of Integrated Academics and Technologies, Inc. ("Citrus MYcroSchool of Integrated Academics"), a component unit of The School Board of Citrus County, as of and for the year ended June 30, 2017, 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 of 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.

- 1 -

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Fax: 850/422-2074
tlh@jmco.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Citrus MYcroSchool of Integrated Academics as of June 30, 2017 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.

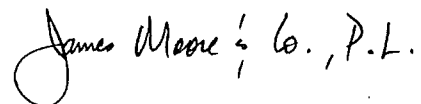
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2017 on our consideration of Citrus MYcroSchool of Integrated Academics's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Citrus MYcroSchool of Integrated Academics's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida
September 29, 2017

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

This section of Citrus MYcroSchool of Integrated Academics and Technologies, Inc.'s annual financial report presents our discussion and analysis of the School's financial performance during the fiscal year that ended on June 30, 2017. Please read it in conjunction with the School's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Citrus MYcroSchool of Integrated Academics and Technologies, Inc. (the "School") using the integrated approach as prescribed by GASB Statement Number 34.

The Government-Wide Financial Statements present the financial picture of the School from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the School as well as all liabilities. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables and receivables.

The Fund Financial Statements include statements for the governmental activities. The Governmental Funds are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach.

The Primary unit of the government is the School Board of Citrus County, Florida.

FINANCIAL HIGHLIGHTS OF THE PAST YEAR

An overview of significant financial information from the current year includes:

- The school's total net position increased by \$13 thousand.
- Total governmental fund revenues and other financing sources exceeded expenditures by \$8 thousand.
- Capital assets, net of depreciation, increased by \$33 thousand.
- The School's governmental funds reported combined ending fund balances of \$35 thousand.
- The school is striving to achieve a minimum general fund balance of 5% as a percentage of current year expenditures and was able to end the fiscal year with the ratio at 5.61%.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017
(Continued)**

REPORTING THE SCHOOL AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the School as a whole and about its activities. These statements include *all* assets and liabilities of the School using the accrual basis accounting, which is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the School's *net position* and changes in them. Net position is the difference between assets and liabilities and is one way to measure the School's financial health, or *financial position*. Over time, *increases or decreases* in the School's net position are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the School's revenue base and the condition of the School's capital assets.

The relationship between revenues and expenses is the School's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the School. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we designate the School activities as follows:

Governmental activities—All of the School's services are reported in this category. This includes the education of high school students, and the on-going effort to improve and maintain capital assets. Revenues received from the Florida Education Finance Program through the Citrus County Public School system, Federal grants and miscellaneous local revenues finance these activities.

REPORTING THE SCHOOL'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the School as a whole. Some funds are required to be established by State law. However, management may establish various funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other monies that it receives.

Governmental funds—The School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the School's programs. The differences between the governmental fund financial statements and the government-wide financial statements are explained in reconciliations following each governmental fund financial statement.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017
(Continued)**

THE SCHOOL AS A WHOLE

Net Position

The School's net position was \$76 thousand for the fiscal year ended June 30, 2017. Of this amount, -\$28 thousand was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants grantors, constitutional provisions and enabling legislation that limit the School's ability to use the net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the School's governmental activities.

Table 1

	Net Position June 30, 2017	Net Position June 30, 2016
Current and other assets	\$ 80,226	\$ 30,469
Capital assets	104,196	70,872
Total Assets	184,422	101,341
Deferred outflows	191,104	15,206
Current Liabilities	45,091	3,218
Noncurrent liabilities	252,722	50,000
Total Liabilities	297,813	53,218
Deferred inflows	1,303	-
Net position		
Net investment in capital assets	104,196	70,872
Unrestricted	(27,786)	(7,543)
Total Net Position	\$ 76,410	\$ 63,329

Changes in Net Position

The results of this year's operations for the School as a whole are reported in the Statement of Activities on page 10. Table 2 takes the information from the Statement and rearranges it slightly to more readily identify the total revenues for the year.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017
(Continued)**

THE SCHOOL AS A WHOLE (Continued)

Changes in Net Position (Continued)

Table 2

	Governmental Activities <u>June 30, 2017</u>	Governmental Activities <u>June 30, 2016</u>
Revenues		
General Revenues:		
State of Florida Education Finance Program	\$ 621,270	\$ 582,635
Federal Grants	156,986	87,822
Other General Revenues	12,314	1,173
Total Revenues	790,570	671,630
Expenses		
Instruction-related Services	403,705	292,134
Support Services	287,784	252,238
Facilities Acquisition and Construction	42,000	37,404
Maintenance and Operation of Plant	15,094	10,453
Debt Service	2,250	2,213
Depreciation	26,655	13,860
Total Expenses	777,488	608,302
Change in Net Position	\$ 13,082	\$ 63,328

Governmental Activities

In Table 3, we have presented the cost of the School's three largest operational functions - basic instruction, school administration, Facilities acquisition and construction, as well as each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the general public by each of these functions. Providing this information allows citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services	Net Cost of Services
Basic Instruction	\$ 319,573	\$ 319,573
School Administration	197,104	197,104
Facilities Acquisition and Construction	42,000	42,000
Total	\$ 558,677	\$ 558,677

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017
(Continued)**

THE SCHOOL'S FUNDS

As the School completed this year, the governmental funds reported a combined fund balance of \$35,136 (Table 4).

Table 4

	Fund Balance June 30, 2017	Fund Balance June 30, 2016
General Fund	\$ 35,136	\$ 27,251
Totals	\$ 35,136	\$ 27,251

General Fund Budgetary Highlights

During the course of the fiscal year, the School revised its General Fund Budget in order to deal with unexpected changes in revenue and expenditures. The Governing Board adopts its initial budget based on projected enrollment and the corresponding projected revenues. Amendments are primarily required to reflect changes in revenue estimates from the State of Florida Education Finance Program (FEFP) as actual enrollments are determined. A schedule showing the School's original and final budget amounts compared with actual amounts paid and received is provided in our annual report on pages 30-31.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2017, the School had \$104,196 in a broad range of capital assets (net of depreciation), including furniture, equipment and building improvements (Table 5).

Table 5

	Governmental Activities June 30, 2017	Governmental Activities June 30, 2016
Furniture and Equipment	\$ 144,711	\$ 84,732
Accumulated Depreciation	(40,515)	(13,861)
Totals	\$ 104,196	\$ 70,871

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017
(Continued)**

SIGNIFICANT ACTIVITIES DURING FISCAL YEAR 2016-2017 ARE NOTED BELOW:

- The School's enrollment was 105 students.
- The School had a graduating class of 31 for the 2016-2017 fiscal year.

ECONOMIC FACTORS

The economic position of the school for general operating is closely tied to that of the State. The formula for determining funding for education is set by Statute. State funds to charter schools are provided primarily by legislative appropriations from the State's general revenue funds under the Florida Education Finance Program (FEFP), and the State funding for operations is primarily from sales, gasoline, and corporate income taxes. Additionally, the level of tourism in the State heavily influences the amount of taxes collected. Significant changes in State revenue collections could directly impact future School revenue allocations.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and creditors with a general overview of the School's finances and to show the School's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Richard L. Trainor, CPA, the Chief Financial Officer of New Education for the Workplace, Inc., the Educational Services Provider for Citrus MYcroSchool of Integrated Academics and Technologies, Inc. at 770-401-5691.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
STATEMENT OF NET POSITION
JUNE 30, 2017**

Assets	
Current Assets	
Cash and cash equivalents	\$ 28,761.14
Due from Other Agencies	47,567.80
Prepaid Expenses	3,897.46
Total Current Assets	<u>80,226.40</u>
Capital Assets	144,711.20
Less: Accumulated Depreciation	(40,515.32)
Total Capital Assets	<u>104,195.88</u>
Total Assets	<u>184,422.28</u>
Deferred Outflows	
Related to Changes in The Net Pension Liability	<u>191,104.00</u>
Liabilities	
Current Liabilities	
Payroll Deductions and Withholdings	3,486.33
Accounts Payable	41,604.49
Total Current Liabilities	<u>45,090.82</u>
Non Current Liabilities	
Line of Credit - Due in More Than One Year	50,000.00
Net pension liability	202,722.00
Total Non Current Liabilities	<u>252,722.00</u>
Total Liabilities	<u>297,812.82</u>
Deferred Inflows	
Related to changes in the net pension liability	<u>1,303.00</u>
Net Position	
Net Investment in Capital Assets	104,195.88
Unrestricted	(27,785.42)
Total Net Position	<u>\$ 76,410.46</u>

The accompanying notes are an integral
part of this financial statement.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction	\$ 319,573.07	\$ -	\$ -	\$ -	\$ (319,573.07)
Pupil Personnel Services	3,240.66	-	-	-	(3,240.66)
Instructional Media Services	1,620.33	-	-	-	(1,620.33)
Instruction and Curriculum Development Services	21,590.80	-	-	-	(21,590.80)
Instructional Staff Training	21,655.15	-	-	-	(21,655.15)
Instructional Technology	36,025.49	-	-	-	(36,025.49)
Board	16,385.78	-	-	-	(16,385.78)
General Administration	37,128.67	-	-	-	(37,128.67)
School Administration	197,104.13	-	-	-	(197,104.13)
Facilities Acquisition and Construction	42,000.00	-	-	-	(42,000.00)
Fiscal Services	15,520.25	-	-	-	(15,520.25)
Food Services	-	-	-	-	-
Central Services	20,868.74	-	-	-	(20,868.74)
Transportation	-	-	-	-	-
Operation of Plant	14,318.02	-	-	-	(14,318.02)
Maintenance of Plant	776.01	-	-	-	(776.01)
Administrative Technology	776.01	-	-	-	(776.01)
Debt Service	2,250.00	-	-	-	(2,250.00)
Depreciation (unallocated)	26,654.84	-	-	-	(26,654.84)
Total Governmental Activities	<u>\$ 777,487.95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(777,487.95)</u>

General revenues:	
State aid not restricted to specific purposes	778,255.94
Miscellaneous	12,313.79
Subtotal, General Revenues	<u>790,569.73</u>
Change in Net Position	13,081.78
Net Position - Beginning	63,328.68
Net Position - Ending	<u>\$ 76,410.46</u>

The accompanying notes are an integral
part of this financial statement.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2017**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 28,761.14	\$ -	\$ 28,761.14
Due from Other Agencies	3,026.62	44,541.18	47,567.80
Due from Other Funds	44,541.18	-	44,541.18
Prepaid Expenditures	3,897.46	-	3,897.46
Total Assets	<u>80,226.40</u>	<u>44,541.18</u>	<u>124,767.58</u>
Liabilities and Fund Balances			
Current Liabilities			
Payroll Deductions and Withholdings	3,486.33	-	3,486.33
Accounts Payable	41,604.49	-	41,604.49
Due to Other Funds	-	44,541.18	44,541.18
Total Liabilities	<u>45,090.82</u>	<u>44,541.18</u>	<u>89,632.00</u>
Fund Balances			
Nonspendable	3,897.46	-	3,897.46
Unassigned	31,238.12	-	31,238.12
Total Fund Balances	<u>35,135.58</u>	<u>-</u>	<u>35,135.58</u>
Total Liabilities and Fund Balances	<u>\$ 80,226.40</u>	<u>\$ 44,541.18</u>	<u>\$ 124,767.58</u>

The accompanying notes are an integral
part of this financial statement.

**CITRUS MYCROSCHOOL OF INTEGRATED
 ACADEMICS AND TECHNOLOGIES, INC.
 GOVERNMENTAL FUNDS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS
 BALANCE SHEET TO THE STATEMENT OF NET POSITION
 JUNE 30, 2017**

Total Fund Balance - Governmental Funds \$ 35,135.58

Amounts reported for Governmental Activities in the
Statement of Net Position are Different Because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported as assets in
governmental funds

Cost of capital assets	144,711.20	
Accumulated depreciation	<u>(40,515.32)</u>	104,195.88

Net pension liability and related deferred inflows/outflows are
not due and payable in the current period and, therefore,
are not reported in the funds.

Net pension liability	(202,722.00)	
Deferred outflows	191,104.00	
Deferred inflows	<u>(1,303.00)</u>	(12,921.00)

Long-Term liabilities are not due and payable in the current period and,
therefore, are not reported as liabilities in the governmental funds.

Long-term liabilities at year-end consist of a line of credit.		<u>(50,000.00)</u>
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Total Net Position - Governmental Activities \$ 76,410.46

The accompanying notes are an integral
part of this financial statement.

CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Federal Through State	\$ -	\$ 156,985.94	\$ 156,985.94
State	621,270.00	-	621,270.00
Local	12,313.79	-	12,313.79
Total Revenues	<u>633,583.79</u>	<u>156,985.94</u>	<u>790,569.73</u>
Expenditures			
Instruction	217,710.26	147,506.49	365,216.75
Pupil Personnel Services	3,240.66	-	3,240.66
Instructional Media Services	1,620.33	-	1,620.33
Instruction and Curriculum Development	20,135.80	-	20,135.80
Instructional Staff Training	20,200.15	-	20,200.15
Instructional Technology	36,025.49	-	36,025.49
Board	16,385.78	-	16,385.78
General Administration	37,128.67	-	37,128.67
School Administration	176,833.34	9,389.50	186,222.84
Facilities Acquisition and Construction	42,000.00	-	42,000.00
Fiscal Services	15,520.25	-	15,520.25
Food Services	-	-	-
Central Services	20,778.79	89.95	20,868.74
Transportation	-	-	-
Operation of Plant	14,318.02	-	14,318.02
Maintenance of Plant	776.01	-	776.01
Administrative Technology	776.01	-	776.01
Debt Service - Principal / Interest	2,250.00	-	2,250.00
Total expenditures	<u>625,699.56</u>	<u>156,985.94</u>	<u>782,685.50</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	<u>7,884.23</u>	<u>-</u>	<u>7,884.23</u>
Other Financing Sources (Uses)			
Loan Proceeds	-	-	-
Net Changes in Fund Balances	<u>7,884.23</u>	<u>-</u>	<u>7,884.23</u>
Fund Balances, Beginning	27,251.35	-	27,251.35
Fund Balances, Ending	<u>\$ 35,135.58</u>	<u>\$ -</u>	<u>\$ 35,135.58</u>

The accompanying notes are an integral
part of this financial statement.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

Total Net Change in Fund Balances - Governmental Funds \$ 7,884.23

Amounts Reported for Governmental Activities in the
Statement of Activities are Different Because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statements of activities. This is the amount by which capital outlays exceed depreciation of capital assets.

Capital outlays	\$ 59,979.39	
Depreciation expense	<u>(26,654.84)</u>	33,324.55

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Changes in:

Net pension liability	(202,722.00)	
Deferred outflows related to net pension liability	175,898.00	
Deferred inflows related to net pension liability	<u>(1,303.00)</u>	(28,127.00)

Change in Net Position of Governmental Activities	<u><u>\$ 13,081.78</u></u>
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The accompanying notes are an integral
part of this financial statement.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(1) **Summary of Significant Accounting Policies:**

(a) **Financial reporting entity**—The Citrus MYcroSchool of Integrated Academics and Technologies, Inc. (the “School”) was organized in 2014 under the laws of the State of Florida. The School operates under a five-member Board form of government and provides educational services to students in grades nine through twelve. The School is located at 3630 W Educational Path, Lecanto FL 34461 and had an enrollment of 101 students.

The School is a non-profit public benefit corporation that was incorporated October 16, 2014. On September 23, 2014, the School Board of Citrus County, Florida approved the application for the School to operate a charter. The purpose of the School is to provide educational services.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the School consists of all funds, departments, boards, and agencies that are not legally separate from the School. For Citrus MYcroSchool of Integrated Academics and Technologies, Inc., this includes general operations and student related activities of the School.

Component units—Component units are legally separate organizations for which the School is financially accountable. Component units may include organizations that are fiscally dependent on the School in that the School approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the School is not financially accountable but the nature and significance of the organization’s relationship with the School is such that exclusion would cause the School’s financial statements to be misleading or incomplete. The School has no component units. However, the School is considered a component unit of the Citrus County Public School system.

(b) **Description of government wide financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, are normally supported by intergovernmental revenues, and other nonexchange transactions.

(c) **Basis of presentation—government wide financial statements**—While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

(d) **Basis of presentation—fund financial statements**—The fund financial statements provide information about the government’s funds. A separate statement for the governmental fund category is presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(1) **Summary of Significant Accounting Policies:** (Continued)

(d) **Basis of presentation—fund financial statements** (Continued)

The School uses the following governmental funds:

- (i) **General fund**—The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the School for any purpose provided it is expended or transferred according to the general laws of Florida.
- (ii) **Special Revenue Fund**—The Special Revenue Fund accounts for the Federal Start-up Grant received from the Federal government.

During the course of operations the School has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

- (e) **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 recognized in the period earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Amounts reported as program revenues include charges for services, operating grants and contributions, and capital grants and contributions. Items not properly included among program revenues, such as monies received from the Citrus County School Board, are reported as general revenues.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(1) **Summary of Significant Accounting Policies:** (Continued)

(f) **Measurement focus and basis of accounting** (Continued)

All governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues, except for certain grant revenues, are recognized in the accounting period in which they become both measurable and available. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the 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. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, state, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recorded when the related fund liability is incurred. The principal exceptions to this are: principal and interest on general long-term debt, which are recorded as expenditures only when payment is due.

(g) **Cash and cash equivalents**—The School's cash and cash equivalents are considered to be cash on hand and demand deposits.

(h) **Capital assets and depreciation**—The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the School as a whole. The School maintains a capitalization threshold of \$1,000. The School does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are 5 years for furniture and equipment; and 20 years for building improvements.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(1) **Summary of Significant Accounting Policies:** (Continued)

(i) **Accrued liabilities**—All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

(j) **Net position flow assumption**—Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

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

(l) **Revenues**—Amounts reported as program revenues include operating grants and contributions. Items not properly included among program revenues, such as monies received from the Citrus County District School Board, are reported as general revenues.

(m) **Fund balance policies**—The School classifies governmental fund balances in various categories based on the nature of limitations requiring the use of resources for specific purposes as follows:

Non-spendable—amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted—amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed—amounts that are constrained for specific purposes, are internally imposed by the School’s governing Board, and do not lapse at year-end.

Assigned—amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance minimums may be assigned by management.

Unassigned—all other spendable amounts.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(1) **Summary of Significant Accounting Policies:** (Continued)

(m) **Fund balance policies** (continued)

The School has not adopted a formal minimum fund balance policy but budgets to strive for a minimum general fund balance of five percent of current year expenditures.

(n) **Use of estimates**—The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

(o) **Budgetary data**—The budgetary process is prescribed by provisions of the laws of Florida and requires the governing board to adopt an operating budget each year. The School governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major function at year end.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

(p) **Income taxes**—The School is exempt from the payment of income taxes on its exempt activities under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements. The School files income tax returns in the U.S. Federal jurisdiction. The School's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination. The School has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the School.

(q) **Pensions**—For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) and additions to/deductions from FRS's fiduciary net position have been determined on the same basis as they are reported by FRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(r) **Subsequent events**—Subsequent events have been evaluated through September 29, 2017 which is the date the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(2) **Cash and Cash Equivalents:**

(a) **Policies and practices**—*Custodial credit risk-deposits*. In the case of deposits, this is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School maintains demand deposits with qualified public depository financial institutions.

(b) **Deposits**—At year-end, the carrying amounts of the School's demand deposits were \$28,761 for governmental activities. The bank balances totaled \$110,050. The bank balances were covered by Federal deposit insurance as the balances were less than \$250,000.

(3) **Capital Assets:**

All capital asset additions were acquired with public funds. Capital asset activity for the fiscal year ended June 30, 2017, was as follows:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Governmental Activities				
Capital assets being depreciated				
Buildings and improvements	\$ -	\$ -	\$ -	\$ -
Computer equipment	76,728	56,865		133,593
Furniture and equipment	8,004	3,115	-	11,119
Total capital assets being depreciated	<u>84,732</u>	<u>59,980</u>	<u>-</u>	<u>144,712</u>
Less: Accumulated depreciation				
Buildings and improvements	-	-	-	-
Computer Equipment	13,136	24,950		38,086
Furniture and equipment	724	1,705	-	2,429
Total accumulated depreciation	<u>13,860</u>	<u>26,655</u>	<u>-</u>	<u>40,515</u>
Governmental activities				
Capital assets, net	<u>\$ 70,872</u>	<u>\$ 33,325</u>	<u>\$ -</u>	<u>\$ 104,197</u>

During the year ended June 30, 2017, \$26,655 was charged to depreciation expense.

Governmental Activities

Unallocated \$ 26,655

(4) **Employee Retirement Systems:**

(a) **Social security**—As established by Federal law, all public sector employees who are not members of their employer's existing retirement system must be covered by Social Security or an alternative plan. The School has elected to use Social Security as its alternative plan.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(4) **Employee Retirement Systems:** (continued)

(b) **Florida Retirement Systems** (continued)

(i) **General Information about the Pension Plan**— The School of MycroSchool Citrus (The “School”) participates in the Florida Retirement System (FRS), a multiple-employer, cost sharing defined public employee retirement system which covers all of the School’s full-time employees. The System is a noncontributory retirement plan, administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the School are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended June 30, 2017, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years’ earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years’ earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(4) **Employee Retirement Systems:** (continued)

(b) **Florida Retirement Systems** (continued)

i) **General Information about the Pension Plan** (continued)

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

The State of Florida establishes contribution rates for participating employers and employees. Contribution rates during the 2016-17 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (A)</u>
FRS – Regular	3.00	7.52
DROP – Applicable to members from all of the above	0.00	12.99
FRS – Reemployed Retiree	(B)	(B)

Notes:

A) Employer rates for the 2016-17 fiscal year includes 1.66 percent for the postemployment HIS (health insurance subsidy). Also, employer rates, other than for DROP participants, include 0.03 percent for administrative costs of the Investment Plan.

B) Contribution rates are dependent upon retirement class in which reemployed.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(4) **Employee Retirement Systems:** (continued)

(b) **Florida Retirement Systems** (continued)

i) **General Information about the Pension Plan** (continued)

Actual contributions made for School employees participating in FRS and HIS for the each of last three fiscal years ended June 30 were as follows:

	2017	2016	2015
Contributions – FRS	\$ 14,158	\$ 12,329	\$ -
Contributions – HIS	4,010	3,655	-
Employee Contributions – FRS	7,248	6,605	-

Financial statements and other supplementary information of the FRS are included in the State’s Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850)413-5511; or at the Department’s Web site (www.myfloridacfo.com). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement, Research and Education Section, by mail at P.O. Box 9000, Tallahassee, Florida 32315-9000; by telephone toll free at (877)377-1737 or (850)488-5706; by e-mail at rep@dms.myflorida.com; or at the Division’s Web site (www.frs.myflorida.com).

ii) **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2017, the School reported a liability of \$202,722 for its proportionate share of the net pension liability, \$119,601 related to FRS and \$83,121 to HIS. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School’s proportion of the net pension liability was based on a projection of the School’s long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2017 and June 30, 2016, the School’s FRS proportion was 0.00047366399102795% and 0.00%, respectively. At June 30, 2017 and June 30, 2016, the School’s HIS proportion was 0.000713205678895346% and 0.00%, respectively. For the year ended June 30, 2017, the School’s recognized pension expense of \$28,662 from FRS and \$16,208 from HIS, for a grand total of \$44,870.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(4) **Employee Retirement Systems:** (continued)

(b) **Florida Retirement Systems** (continued)

ii. **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (continued)

Deferred outflows/inflows related to pensions:

At June 30, 2017, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>FRS</u>		<u>HIS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 9,158	\$ (1,114)	\$ -	\$ (189)
Changes of assumptions	7,235	-	13,044	-
Net different between projected and actual investment earnings	30,915	-	42	-
Change in proportionate share	56,295	-	57,672	-
Contributions subsequent to measurement date	12,732	-	4,011	-
	<u>\$ 116,335</u>	<u>\$ (1,114)</u>	<u>\$ 74,769</u>	<u>\$ (189)</u>

The above amounts for deferred outflows of resources for contributions related to pensions resulting from School contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

2017	\$ 28,399
2018	28,399
2019	40,443
2020	34,628
2021	23,569
Thereafter	17,620
Total	<u>\$ 173,058</u>

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(4) **Employee Retirement Systems:** (continued)

(b) **Florida Retirement Systems** (continued)

ii. **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and
Deferred Inflows of Resources Related to Pensions** (continued)

Actuarial assumptions:

The Actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2014 for the period July 1, 2008, through June 30, 2013. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.60%. Payroll growth for both plans is assumed at 2.85%. Both the discount rate and the long-term expected rate of return used for FRS investments is 7.60%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.85% was used to determine was used to determine the total pension for the program. This rate decreased from the prior year rate, which was 3.80%. Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(4) **Employee Retirement Systems:** (continued)

(b) **Florida Retirement Systems** (continued)

ii. **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (continued)

Long-term expected rate of return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2016, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Arithmetic Expected Rate of Return</u>
Cash	1.0%	3.0%
Fixed income	18.0%	4.7%
Global equities	53.0%	8.1%
Real estate	10.0%	6.4%
Private equity	6.0%	11.5%
Strategic investments	12.0%	6.1%
Total	<u>100.0%</u>	

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the proportionate shares of the FRS and HIS net pension liability of the School calculated using the current discount rates, as well as what the School's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

<u>Plan</u>	<u>Current Discount Rate</u>	<u>NPL with 1% Decrease</u>	<u>NPL at Current Discount Rate</u>	<u>NPL with 1% Increase</u>
FRS	7.60%	\$ 220,193	\$ 119,601	\$ 35,871
HIS	2.85%	95,359	83,121	72,965

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(5) **403(b) Retirement Plan:**

New Education for the Workplace, Inc sponsors a Retirement Plan allowed by Section 403(b) of the Internal Revenue Code. This plan covers New Education for the Workplace, Inc., the Management Company, and affiliated schools. The plan covers all full-time employees, immediately eligible upon hire. This is a deduction only plan for School employees, there is no employer contribution matching.

(6) **Commitments and Contingencies:**

Litigation—The School is not currently a party to any legal proceedings.

(7) **Risk Management:**

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and is provided through purchased commercial insurance. Health and hospitalization insurance coverage is provided to school employees through purchased commercial insurance. Insurance coverage for fiduciary and student accident are provided by commercial insurance. Settled claims resulting from insurance coverage above have not exceeded purchased insurance coverage for the past three fiscal years.

(8) **Line of Credit:**

The School has a \$150,000 line of credit with New Education for the Workplace, Inc. which matures June 30, 2017 or until paid in full, whichever date comes first. Amounts borrowed under this agreement are \$50,000 and bear interest at 4.5 percentages. This line is secured by accounts, equipment, general intangibles and fixtures.

(9) **Related Party Transactions:**

The School has a vendor relationship with New Education for the Workplace, Inc., 2611 Temple Heights Drive, Oceanside, CA 92056. New Education for the Workplace, Inc. is an organization formed for charitable purposes, including advancing the vocational and technical education and training of young men and women, and managing, operating, guiding, directing, and promoting charter schools. The School entered into an agreement with New Education for the Workplace, Inc. effective July 1, 2016. Under the agreement, New Education for the Workplace, Inc. will provide the following services: human resources administration, business administration, curriculum licensing, technology services, and general administrative support. In its initial year of operation, New Education for the Workplace, Inc. did not charge the school for services provided under the terms of the agreement. For the year ended June 30, 2017, the School paid New Education for the Workplace, Inc. \$178,381 for services provided under the terms of the agreement. At June 30, 2017, \$39,632 was due and payable to New Education for the Workplace, Inc. under the terms of the agreement. There was also a line of credit extended from New Education for the Workplace, Inc with \$50,000 due at year end.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

(10) **Interfund Receivables and Payables**

The following is a summary of interfund receivables and payables reported in the fund financial statements:

Funds	Interfund	
	Receivables	Payables
General	\$ 44,541	\$ -
Special Revenue	-	44,541
Totals	\$ 44,541	\$ 44,541

Interfund receivables and payables arose from the payment of expenditures related to grant activities in the Special Revenue fund.

REQUIRED SUPPLEMENTARY INFORMATION

CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2017

	Budget		Actual (GAAP Basis)	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Federal Through State	\$ -	\$ -	\$ -	\$ -
State	648,056.00	648,056.00	621,270.00	(26,786.00)
Local	1,500.00	1,500.00	12,313.79	10,813.79
Total Revenues	<u>649,556.00</u>	<u>649,556.00</u>	<u>633,583.79</u>	<u>(15,972.21)</u>
Expenditures				
Instruction	218,043.00	223,043.00	217,710.26	5,332.74
Pupil Personnel	3,380.00	3,380.00	3,240.66	139.34
Instructional Media	1,690.00	1,690.00	1,620.33	69.67
Instruction and Curriculum Development	21,120.00	21,120.00	20,135.80	984.20
Instructional Staff Training	21,120.00	21,120.00	20,200.15	919.85
Instructional Technology	52,429.00	41,929.00	36,025.49	5,903.51
Board	20,875.00	20,875.00	16,385.78	4,489.22
General Administration	42,934.00	42,934.00	37,128.67	5,805.33
School Administration	170,031.00	178,031.00	176,833.34	1,197.66
Facilities Acquisition and Construction	42,000.00	42,000.00	42,000.00	-
Fiscal Services	16,201.00	16,201.00	15,520.25	680.75
Food Services	1,000.00	1,000.00	-	1,000.00
Central Services	21,832.00	21,832.00	20,778.79	1,053.21
Transportation	-	-	-	-
Operation of Plant	10,500.00	16,000.00	14,318.02	1,681.98
Maintenance of Plant	3,810.00	3,810.00	776.01	3,033.99
Administrative Technology	810.00	810.00	776.01	33.99
Debt Service - Principal / Interest	-	2,250.00	2,250.00	-
Total Expenditures	<u>647,775.00</u>	<u>658,025.00</u>	<u>625,699.56</u>	<u>32,325.44</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	<u>1,781.00</u>	<u>(8,469.00)</u>	<u>7,884.23</u>	<u>16,353.23</u>
Other Financing Sources (Uses)				
Loan Proceeds	-	-	-	-
Net Changes in Fund Balances	<u>1,781.00</u>	<u>(8,469.00)</u>	<u>7,884.23</u>	<u>16,353.23</u>
Fund balances, Beginning of year	8,300.00	27,251.35	27,251.35	-
Fund balances, Ending of year	<u>\$ 10,081.00</u>	<u>\$ 18,782.35</u>	<u>\$ 35,135.58</u>	<u>\$ 16,353.23</u>

The accompanying notes are an integral
part of this schedule.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -
LAST 10 FISCAL YEAR AS OF JUNE 30**

	2016
Florida Retirement System (FRS)	
Proportion of the net pension liability (asset)	0.000473664%
Proportionate share of the net pension liability (asset)	\$ 119,601
Covered-employee payroll	220,170
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	54.32%
Plan fiduciary net position as a percentage of the total pension liability	84.88%
Health Insurance Subsidy Program (HIS)	
Proportion of the net pension liability (asset)	0.000713206%
Proportionate share of the net pension liability (asset)	\$ 83,121
Covered-employee payroll	220,170
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	37.75%
Plan fiduciary net position as a percentage of the total pension liability	0.97%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the school will present information for only those years for which information is available.

The accompanying notes are an integral
part of this schedule.

**CITRUS MYCROSCHOOL OF INTEGRATED
ACADEMICS AND TECHNOLOGIES, INC.
SCHEDULE OF CONTRIBUTIONS -
LAST 10 FISCAL YEAR AS OF JUNE 30**

	2017	2016
<u>Florida Retirement System (FRS)</u>		
Contractually required contribution	\$ 14,158	\$ 12,329
Contributions in relation to the contractually required contribution	(14,158)	(12,329)
Contribution deficiency (excess)	\$ -	\$ -
Covered-employee payroll	\$ 241,596	\$ 220,170
Contributions as a percentage of covered-employee payroll	5.86%	5.60%
<u>Health Insurance Subsidy Program (HIS)</u>		
Contractually required contribution	\$ 4,010	\$ 3,655
Contributions in relation to the contractually required contribution	(4,010)	(3,655)
Contribution deficiency (excess)	\$ -	\$ -
Covered-employee payroll	\$ 241,596	\$ 220,170
Contributions as a percentage of covered-employee payroll	1.66%	1.66%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, the school will present information for only those years for which information is available.

The accompanying notes are an integral
part of this schedule.

**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 Governing Board,
Citrus MYcroSchool of Integrated
Academics and Technologies, Inc.:

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, and each major fund of Citrus MYcroSchool of Integrated Academics and Technologies, Inc. ("Citrus MYcroSchool of Integrated Academics") as of and for the year ended June 30, 2017, and related notes to the financial statements which collectively comprise Citrus MYcroSchool of Integrated Academics's basic financial statements and have issued our report thereon dated September 29, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Citrus MYcroSchool of Integrated Academics'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 Citrus MYcroSchool of Integrated Academics's internal control. Accordingly, we do not express an opinion on the effectiveness of Citrus MYcroSchool of Integrated Academics'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. However, material weaknesses may exist that have not been identified.

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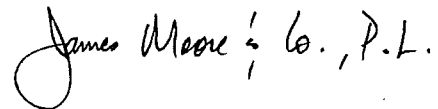
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Citrus MYcroSchool of Integrated Academics's financial statements are free of 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.

Tallahassee, Florida
September 29, 2017

**MANAGEMENT LETTER OF INDEPENDENT AUDITORS
REQUIRED BY CHAPTER 10.850, RULES OF THE AUDITOR GENERAL**

To the Governing Board,
Citrus MYcroSchool of Integrated
Academics and Technologies, Inc.:

Report on the Financial Statements

We have audited the financial statements of the Citrus MYcroSchool of Integrated Academics and Technologies, Inc. ("Citrus MYcroSchool of Integrated Academics"), a component unit of School Board of Citrus County, Florida, as of and for the year ended June 30, 2017, and have issued our report thereon dated September 29, 2017.

Auditors' Responsibility

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 and Chapter 10.850, Rules of the Auditor General.

Other Reports

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 September 29, 2017, 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. There were no findings and recommendations made in the preceding annual financial audit report.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires the name or official title of the entity. The official title of the entity is Citrus MYcroSchool of Integrated Academics and Technologies, Inc.

Financial Condition

Sections 10.854(1)(e)2., Rules of the Auditor General, require that we apply appropriate procedures to determine whether or not the Citrus MYcroSchool of Integrated Academics has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that Citrus MYcroSchool of Integrated Academics did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, require that we apply financial condition assessment procedures for the Citrus MYcroSchool of Integrated Academics. It is management's responsibility to monitor the Citrus MYcroSchool of Integrated Academics's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require that we apply appropriate procedures to determine whether the Citrus MYcroSchool of Integrated Academics maintains on its website the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the Citrus MYcroSchool of Integrated Academics did not maintain all of the required information on its website as specified in Section 1002.33(9)(p), Florida Statutes. We recommend that the school review the website regularly for compliance with state statutes.

Other Matters

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.854(1)(e)4., Rules of the Auditor General, requires that we address 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 which warrants the attention of those charged with governance. In connection with our audit, we noted a noncompliance with provisions of law. The School must participate in 10 fire drills each year, the School only participated in 8 drills. We recommend scheduling and participating in all required drills during the year.

Citrus MYcroSchool of Integrated Academic's Response to Findings Citrus MYcroSchool of Integrated Academic's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. Citrus MYcroSchool of Integrated Academic'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 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, Citrus County District School Board, the Board of Directors, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.

Tallahassee, Florida
September 29, 2017



Mr. Chris W. Salak
James Moore Certified Public Accountants and Consultants
2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308

Dear Mr. Salak:

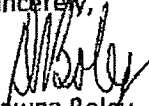
Thank you for the information contained in the *Management Letter of Independent Auditors Required by Chapter 10.850, Rules of the Auditor General*, that will become part of the Citrus MYcroSchool of Integrated Academics and Technologies ("Citrus MYcroSchool") June 30, 2017 independent audit. In response, this letter shall provide a Corrective Action Plan for the items brought to the School and Governing Boards' attention under *Transparency* and *Other Matters*.

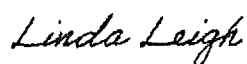
Transparency: The Educational Management Corporation, New Education for the Workplace ("NEWCorp") a non-profit corporation, is responsible for maintaining Citrus MYcroSchool's webpage and will monitor the site each fiscal quarter to make sure that all applicable and appropriate documentation is posted to the webpage in a timely manner.

Other Matters: Dawna Boley, Principal of Citrus MYcroSchool has stated that the School is in a split building with another school and that the other school was responsible for the scheduling of the fire drills for both schools. Ms. Boley is assuring that she and her staff will be responsible for their own schedule of fire drills for the current fiscal/school year and will make sure that a minimum of 10 fire drills are completed during the year.

Effective immediately, Citrus MYcroSchool will undertake the actions stated above to ensure alignment with FL Statutes and audit requirements.

Sincerely,


Dawna Boley
Principal, Citrus MYcroSchool


Linda Collins-Leigh
Director of Public Information & Communications
On behalf of NEWCorp

cc: Richard L. Trainor

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Tammy Wilson, Director of Finance

Additional contact(s)/originator Edie Bennett, Budget & Cost Specialist

Document Title Budget Amendment #4 – Amended December 2017

Board Action Required:

Presentation/Recognition _____ Information _____

Consideration/Approval: Request Approval of Budget Amendment #4, December 2017

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

Executive Summary / Highlights:

Approve Budget Amendment #4 – December 2017 per CCSB Policy 7.10. Changes are reflected in General, Food Services, Special Revenue-Other, 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 2017 - 2018

TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE
 Amended December 31, 2017

Fund	Original Budget as of 08/31/17	Budget as of 11/30/17	Amended Budget as of 12/31/17
General	132,387,495.82	132,729,924.42	132,968,700.58
Food Services	11,055,873.58	11,055,873.58	11,080,362.11
Special Revenue - Other Special Revenue	9,513,589.93	11,936,868.22	11,921,799.22
Debt Service	7,798,155.03	7,798,155.03	7,798,155.03
Capital Projects	37,738,879.43	37,803,879.43	37,880,789.43
Self Insurance	19,487,126.00	19,487,126.00	19,521,008.50
GRAND TOTALS	\$ 217,981,119.79	\$ 220,811,826.68	\$ 221,170,814.87

Board Approved on:

Certified Correct: _____
 Sandra "Sam" Himmel, Superintendent

Budget Amendment #4 for Fiscal Year 2017-18

GENERAL FUND

Increases/(Decreases) to Estimated REVENUE

Increase estimated revenue for FL Bright Scholarship (#00830)	2,100.15
Increase estimated revenue for Sales of Surplus (#00840)	87.50
Increase estimated revenue for Mrs. Himmel Fund (#01040)	35.00
Add estimated revenue for FEMA - Hurricane Irma (#10090)	185,000.00
Add estimated revenue for CRE Walmart Grant (#18003)	400.00
Increase estimated revenue for Project Connect (#20270)	750.00
Increase estimated revenue for FSAG (#20810)	20,378.00
Increase estimated revenue for FDLR Subs (#32100)	3,787.64
Increase estimated revenue for CCEA Subs (#33600)	1,100.00
Increase estimated revenue for Gate Attendants (37100)	7,747.55
Increase estimated revenue for Employee Badge Replacements (#08100)	200.00
Increase estimated revenue for Capital Credits (#37600)	45,731.94
Increase estimated revenue for Fingerprinting (#50300)	2,500.00
Increase estimated revenue for WAWA - Bradshaw & Dixon Salaries (#50400 & #57750)	1,920.00
Increase estimated revenue for Records Requests (#52400)	250.00
Decrease estimated revenue for Facilities Use Rental (#27800)	(32,215.49)
Decrease estimated revenue for MyCRO Admin Fees (#39500)	(1,478.00)
Total Adjustments to Estimated REVENUE:	<u>238,294.29</u>

Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for FL Bright Scholarship (#00830)	2,100.15
Increase appropriations for Sales of Surplus (#00840)	87.50
Increase appropriations for Mrs. Himmel Fund (#01040)	35.00
Increase appropriations for FEMA - Hurricane Irma (#10090)	183,500.00
Add appropriations for CRE Walmart Grant (#18003)	400.00
Increase appropriations for Project Connect (#20270)	750.00
Increase appropriations for FSAG (#20810)	20,378.00
Increase appropriations for FDLR Subs (#32100)	3,787.64
Increase appropriations for CCEA Subs (#33600)	1,100.00
Increase appropriations for Gate Attendants (37100)	7,747.55
Increase appropriations for Board Insurance Match to actuals	181,800.00
Increase appropriations for Negotiated Raises to actuals	736,962.61
Decrease appropriations for savings from Long Term Subs to actuals	(744,723.56)
Total Adjustments to APPROPRIATIONS:	<u>393,924.89</u>

The impact to the General Fund Balance is a decrease of :

(\$155,630.60)

Budget Amendment #4 for Fiscal Year 2017-18

FOOD SERVICES

Increases/(Decreases) to Estimated REVENUE

Decrease estimated revenue for State Breakfast & Lunch Supplement	(5,492.00)
Increase estimated revenue for After School Snack Program	7,400.00
Increase estimated revenue Super Snack Program	6,000.00
Increase estimated revenue for Cash in Lieu of Donated Food	13,500.00
Increase estimated revenue for Local Collection	3,080.53
Total Adjustments to Estimated REVENUE:	<u>24,488.53</u>

Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for Board Match	3,250.00
Increase appropriations for Negotiated Raises	21,238.53
Total Adjustments to APPROPRIATIONS:	<u>24,488.53</u>

The impact to the Food Services Balance is: \$0.00

SPECIAL REVENUE FUND - OTHER

Increases/(Decreases) to Estimated REVENUE

Decrease estimated revenue for Title I, Basic (#329J0)	(15,069.00)
Total Adjustments to Estimated REVENUE:	<u>(15,069.00)</u>

Increases/(Decreases) to APPROPRIATIONS

Decrease appropriations for Title I, Basic (#329J0)	(15,069.00)
Total Adjustments to APPROPRIATIONS:	<u>(15,069.00)</u>

The impact to the Special Revenue Fund-Other Balance is: \$0.00

CAPITAL OUTLAY

Increases/(Decreases) to Estimated REVENUE

Increase estimated revenue for Motor Vehicles & Related Equipment (#65200)	26,910.00
Increase estimated revenue for Other Local (#99900)	50,000.00
Total Adjustments to Estimated REVENUE:	<u>76,910.00</u>

Increases/(Decreases) to APPROPRIATIONS

Total Adjustments to APPROPRIATIONS:	<u>0.00</u>
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The impact to the Capital Outlay Balance is a increase of: \$76,910.00

SELF INSURANCE

Increases/(Decreases) to Estimated REVENUE

Increase estimated revenues for move of Wellness Program to Self Insurance (#18400)	3,885.50
Increase estimated revenues for Crowne Consortium Contribution (#18530)	29,997.00
Total Adjustments to Estimated REVENUE:	<u>33,882.50</u>

Increases/(Decreases) to APPROPRIATIONS

Increase appropriations for move of Wellness Program to Self Insurance (#18400)	3,885.50
Increase appropriations for Crowne Consortium Contribution (#18530)	24,338.31
Total Adjustments to APPROPRIATIONS:	<u>28,223.81</u>

The impact to the Self Insurance Balance is an increase of: \$5,658.69

AMENDMENT NO. - 4
 Resolution to Amend: GENERAL FUND (1001 & 8301)
 Amended as of December 31, 2017

REVENUE	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Revenues as of 11/30/17	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/17
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	1,000,000.00	1,000,000.00		1,000,000.00
Miscellaneous Federal through State	329X	0.00	0.00		0.00
Total Federal Through State and Local	3200	1,000,000.00	1,000,000.00	0.00	1,000,000.00
STATE					
Florida Education Finance Program (FEFP)	3310	44,549,706.00	44,549,706.00		44,549,706.00
Workforce Development	3315	2,416,429.00	2,416,429.00		2,416,429.00
Performance Based Incentives	3317	0.00	0.00		0.00
Adults with Disabilities	3318	0.00	0.00		0.00
CO & DS	3323	9,500.00	9,500.00		9,500.00
Racing Commission Funds	3341	223,500.00	223,500.00		223,500.00
State License Tax	3343	105,000.00	105,000.00		105,000.00
Lottery	3344	235,943.00	235,943.00		235,943.00
Class Size Reduction/Operating Funds	3355	15,395,513.00	15,395,513.00		15,395,513.00
School Recognition Funds	3361	190,601.00	248,496.00		248,496.00
Excellent Teaching Bonus	3363	0.00	0.00		0.00
Voluntary Prekindergarten Program	3371	910,000.00	910,000.00		910,000.00
Full Service Schools	3378	130,000.00	130,000.00		130,000.00
Other Misc. State Sources	339X	205,107.00	254,356.31	22,478.15	276,834.46
Total State	3300	64,371,299.00	64,478,443.31	22,478.15	64,500,921.46
LOCAL					
District School Tax	3411	46,253,146.00	46,253,146.00		46,253,146.00
Payments in Lieu of Taxes	3422	0.00	22,585.30		22,585.30
Rent	3425	330,050.00	364,450.00	(39,400.00)	325,050.00
Interest	343X	201,000.00	201,000.00		201,000.00
Gifts, Grants & Bequests	3440	26,980.00	138,104.68	1,150.00	139,254.68
Adult General Education Course Fees	3461	8,500.00	8,500.00		8,500.00
Postsecondary Course Fees	3462	750,000.00	750,000.00		750,000.00
Cont. Workforce Education Course Fees	3463	2,500.00	2,500.00		2,500.00
Capital Improvement Fees	3464	30,000.00	30,000.00		30,000.00
Post Secondary Lab Fees	3465	100,000.00	100,000.00		100,000.00
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	79,000.00	79,000.00		79,000.00
Other Student Fees	3469	57,000.00	57,000.00		57,000.00
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	68,110.00	68,110.00		68,110.00
Misc. Local Sources	3490	2,072,537.00	2,138,431.31	69,548.01	2,207,979.32
Total Local	3400	50,005,323.00	50,239,327.29	31,298.01	50,270,625.30
TOTAL ESTIMATED REVENUES		115,586,622.00	115,927,770.60	53,776.16	115,981,546.76
OTHER FINANCING SOURCES					
<i>Transfers In:</i>					
From Debt Service Funds	3620	0.00	0.00		0.00
From Capital Projects Funds	3630	7,691,953.00	7,691,953.00		7,691,953.00
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	7,691,953.00	7,691,953.00	0.00	7,691,953.00
<i>Sale of Capital Assets:</i>					
Sale of Equipment	3733	0.00	0.00		0.00
<i>Loss Recoveries:</i>					
Insurance Loss Recovery	3741	0.00	0.00		0.00
Other Loss Recovery	3742	0.00	1,280.00		1,280.00
FEMA Loss Recovery	3744			185,000.00	185,000.00
Other Loss Recovery	3745	0.00	0.00		0.00
FACE VALUE OF LONG-TERM DEBT AND SALES OF CAPITAL ASSETS	3700	0.00	1,280.00	185,000.00	186,280.00
TOTAL OTHER FINANCING SOURCES		7,691,953.00	7,693,233.00	185,000.00	7,878,233.00
TOTAL REVENUE & OTHER FINANCING SOURCES		123,278,575.00	123,621,003.60	238,776.16	123,859,779.76
Fund Balance, July 1, 2017	2800	9,108,920.82	9,108,920.82	0.00	9,108,920.82
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		132,387,495.82	132,729,924.42	238,776.16	132,968,700.58

AMENDMENT NO. - 4
 Resolution to Amend: GENERAL FUND (1001 & 8301)
 Amended as of December 31, 2017

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
INSTRUCTION - 5000					
Salaries	100	50,124,402.38	50,306,250.34	630,754.77	50,937,005.11
Benefits	200	14,863,311.98	14,852,948.26	(810,168.26)	14,042,780.00
Purchased Services	300	4,050,838.21	4,133,414.93	148,572.28	4,281,987.21
Energy Services	400	15,392.00	15,767.00	14.88	15,781.88
Materials & Supplies	500	4,765,061.10	4,467,824.99	(36,071.23)	4,431,753.76
Capital Outlay	600	335,262.59	451,191.90	10,402.98	461,594.88
Other Expenses	700	778,844.08	809,955.29	253,861.07	1,063,986.36
TOTAL INSTRUCTION	5000	74,933,112.34	75,037,352.71	197,366.49	75,234,719.20
PUPIL PERSONNEL SERVICES - 6100					
Salaries	100	3,997,193.40	4,065,025.37	(38,031.32)	4,026,994.05
Benefits	200	1,136,837.84	1,140,039.18	(15,766.98)	1,124,272.20
Purchased Services	300	40,780.21	41,478.07	43.50	41,521.57
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	92,999.02	95,741.13	245.92	95,987.05
Capital Outlay	600	7,264.45	31,670.69	364.99	32,035.68
Other Expenses	700	0.00	1,452.41	1,722.16	3,174.57
TOTAL PUPIL PERSONNEL SERVICES	6100	5,275,074.92	5,375,406.85	(51,421.73)	5,323,985.12
INSTRUCTIONAL MEDIA SERVICES - 6200					
Salaries	100	1,042,767.23	1,045,103.55	17,074.48	1,062,178.03
Benefits	200	299,831.98	299,919.50	16,255.25	316,174.75
Purchased Services	300	15,550.00	19,918.00	2,902.69	22,820.69
Energy Services	400	0.00	0.00	0.00	0.00
Materials & Supplies	500	113,326.88	25,986.37	808.61	26,794.98
Capital Outlay	600	7,599.08	101,495.01	(641.30)	100,853.71
Other Expenses	700	100.00	3,037.50	940.75	3,978.25
TOTAL INSTRUCTIONAL MEDIA SERVICES	6200	1,479,175.17	1,495,459.93	37,340.48	1,532,800.41
INSTRUCTION & CURRICULUM DEVELOPMENT - 6300					
Salaries	100	1,075,640.05	1,129,219.50	(2,649.74)	1,126,569.76
Benefits	200	276,072.20	280,423.04	(7,551.69)	272,871.35
Purchased Services	300	11,649.00	7,909.95		7,909.95
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	34,623.00	28,347.26	(3,302.40)	25,044.86
Capital Outlay	600	5,745.00	2,632.40	2,259.60	4,892.00
Other Expenses	700	5,597.00	5,597.00	150.00	5,747.00
TOTAL INSTRUCTION & CURRICULUM DEVELOPMENT	6300	1,409,326.25	1,454,129.15	(11,094.23)	1,443,034.92
INSTRUCTIONAL STAFF TRAINING - 6400					
Salaries	100	819,406.49	775,724.87	24,258.10	799,982.97
Benefits	200	223,354.14	224,929.27	5,433.26	230,362.53
Purchased Services	300	40,073.22	103,791.60	(25,270.10)	78,521.50
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	2,951.00	9,216.66	(609.74)	8,606.92
Capital Outlay	600	500.00	500.00	297.00	797.00
Other Expenses	700	112,043.90	125,414.58	12,688.24	138,102.82
TOTAL INSTRUCTIONAL STAFF TRAINING	6400	1,198,328.75	1,239,576.98	16,796.76	1,256,373.74
INSTRUCTION RELATED TECHNOLOGY - 6500					
Salaries	100	1,386,998.42	1,384,820.96	33,118.21	1,417,939.17
Benefits	200	404,771.75	404,022.11	3,338.33	407,360.44
Purchased Services	300	3,350.00	3,550.00		3,550.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	75,854.11	87,027.76	103.75	87,131.51
Capital Outlay	600	91,640.00	52,662.50	39,600.00	92,262.50
Other Expenses	700	0.00	0.00	44,526.05	44,526.05
TOTAL INSTRUCTION RELATED TECHNOLOGY	6500	1,962,614.28	1,932,083.33	120,686.34	2,052,769.67
BOARD OF EDUCATION - 7100					
Salaries	100	167,430.00	167,430.00	7,200.00	174,630.00
Benefits	200	120,996.10	120,996.10	3,651.67	124,647.77
Purchased Services	300	186,000.00	176,000.00		176,000.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	75.00	75.00		75.00
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	499,501.10	489,501.10	10,851.67	500,352.77

AMENDMENT NO. - 4
Resolution to Amend: GENERAL FUND (1001 & 8301)
Amended as of December 31, 2017

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
GENERAL ADMINISTRATION - 7200					
Salaries	100	286,161.80	281,161.80	25,287.08	306,448.88
Benefits	200	92,545.59	90,545.59	8,205.69	98,751.28
Purchased Services	300	64,000.00	64,000.00		64,000.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	6,750.97	6,750.97	35.00	6,785.97
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	15,000.00	15,000.00		15,000.00
TOTAL GENERAL ADMINISTRATION	7200	464,458.36	457,458.36	33,527.77	490,986.13
SCHOOL ADMINISTRATION - 7300					
Salaries	100	6,713,474.47	6,743,280.93	55,432.11	6,798,713.04
Benefits	200	1,854,231.29	1,856,886.99	(10,792.68)	1,846,094.31
Purchased Services	300	39,886.21	50,917.16	12.59	50,929.75
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	70,772.83	64,344.81	(3,014.01)	61,330.80
Capital Outlay	600	5,945.00	9,207.68	569.00	9,776.68
Other Expenses	700	13,000.00	14,061.35	157.13	14,218.48
TOTAL SCHOOL ADMINISTRATION	7300	8,697,309.80	8,738,698.92	42,364.14	8,781,063.06
FACILITIES ACQUISITION & CONSTRUCTION - 7400					
Salaries	100	230,334.51	230,334.51	(38,956.98)	191,377.53
Benefits	200	68,063.42	68,063.42	(10,472.79)	57,590.63
Purchased Services	300	30,500.00	10,353.00	2,150.00	12,503.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	3,000.00	2,840.01		2,840.01
Capital Outlay	600	254,943.67	264,103.66	(431.01)	263,672.65
Other Expenses	700	0.00	50.00		50.00
TOTAL FACILITIES ACQUISITION & CONSTRUCTION	7400	586,841.60	575,744.60	(47,710.78)	528,033.82
FISCAL SERVICES - 7500					
Salaries	100	718,326.81	717,508.89	(19,269.13)	698,239.76
Benefits	200	232,592.99	232,885.10	(13,152.56)	219,732.54
Purchased Services	300	47,000.00	47,000.00	(1,968.45)	45,031.55
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	2,700.00	2,700.00		2,700.00
Capital Outlay	600	500.00	500.00		500.00
Other Expenses	700	500.00	500.00		500.00
TOTAL FISCAL SERVICES	7500	1,001,619.80	1,001,093.99	(34,390.14)	966,703.85
FOOD SERVICES - 7600					
Salaries	100	0.00	10,473.84	498.16	10,972.00
Benefits	200	0.00	913.73	64.84	978.57
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	11,387.57	563.00	11,950.57
CENTRAL SERVICES - 7700					
Salaries	100	1,527,296.80	1,517,735.34	1,305.61	1,519,040.95
Benefits	200	449,647.42	414,699.62	(3,134.36)	411,565.26
Purchased Services	300	669,529.51	716,823.37	(91,184.08)	625,639.29
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	35,518.41	40,742.76	(72.71)	40,670.05
Capital Outlay	600	1,500.00	1,892.42		1,892.42
Other Expenses	700	57,663.01	58,721.36	6,835.17	65,556.53
TOTAL CENTRAL SERVICES	7700	2,741,155.15	2,750,614.87	(86,250.37)	2,664,364.50
PUPIL TRANSPORTATION SERVICES - 7800					
Salaries	100	4,578,125.19	4,458,676.17	16,867.46	4,475,543.63
Benefits	200	1,564,127.76	1,563,230.16	(65,458.79)	1,497,771.37
Purchased Services	300	419,290.00	476,378.25	14,883.25	491,261.50
Energy Services	400	1,358,782.10	1,376,930.34	(12,997.80)	1,363,932.54
Materials & Supplies	500	709,900.00	692,593.68	(19,423.25)	673,170.43
Capital Outlay	600	92,220.00	46,152.00	100.00	46,252.00
Other Expenses	700	100,912.41	149,932.96	(4,475.07)	145,457.89
TOTAL PUPIL TRANSPORTATION SERVICES	7800	8,823,357.46	8,763,893.56	(70,504.20)	8,693,389.36

AMENDMENT NO. - 4
 Resolution to Amend: GENERAL FUND (1001 & 8301)
 Amended as of December 31, 2017

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
OPERATION OF PLANT - 7900					
Salaries	100	2,772,410.91	2,776,555.49	48,239.60	2,824,795.09
Benefits	200	903,015.46	905,626.06	25,579.84	931,205.90
Purchased Services	300	2,093,444.00	2,080,239.46	(3,420.47)	2,076,818.99
Energy Services	400	3,256,886.96	3,256,950.12	(60,307.30)	3,196,642.82
Materials & Supplies	500	376,338.84	372,592.11	(3,738.34)	368,853.77
Capital Outlay	600	24,700.00	24,428.46	838.17	25,266.63
Other Expenses	700	940.00	10,800.91	15,127.80	25,928.71
TOTAL OPERATION OF PLANT	7900	9,427,736.17	9,427,192.61	22,319.30	9,449,511.91
MAINTENANCE OF PLANT - 8100					
Salaries	100	1,618,283.05	1,602,302.54	645.18	1,602,947.72
Benefits	200	492,101.57	487,716.55	(8,445.28)	479,271.27
Purchased Services	300	2,032,800.00	2,034,839.57	(12,491.67)	2,022,347.90
Energy Services	400	1,000.00	1,179.04		1,179.04
Materials & Supplies	500	724,489.09	762,994.63	32,042.94	795,037.57
Capital Outlay	600	12,000.00	45,867.86	30,204.27	76,072.13
Other Expenses	700	0.00	150.00		150.00
TOTAL MAINTENANCE OF PLANT	8100	4,880,673.71	4,935,050.19	41,955.44	4,977,005.63
ADMINISTRATIVE TECHNOLOGY SERVICES - 8200					
Salaries	100	757,108.21	757,108.21	2,448.13	759,556.34
Benefits	200	204,355.24	204,355.24	(382.09)	203,973.15
Purchased Services	300	1,187,021.59	1,172,433.33		1,172,433.33
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	71,000.00	40,344.08		40,344.08
Capital Outlay	600	5,155.00	5,155.00		5,155.00
Other Expenses	700	0.00	0.00		0.00
TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES	8200	2,224,640.04	2,179,395.86	2,066.04	2,181,461.90
COMMUNITY SERVICES - 9100					
Salaries	100	92,968.08	92,968.08	113,224.44	206,192.52
Benefits	200	33,780.37	33,780.37	26,999.56	60,779.93
Purchased Services	300	0.00	0.00	1,121.07	1,121.07
Energy Services	400	0.00	0.00	9,916.41	9,916.41
Materials & Supplies	500	0.00	0.00	17,973.96	17,973.96
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	80,001.31	80,001.31	223.47	80,224.78
TOTAL COMMUNITY SERVICES	9100	206,749.76	206,749.76	169,458.91	376,208.67
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		125,816,674.66	126,075,790.34	393,924.89	126,469,715.23
TOTAL ENDING FUND BALANCE (JUNE 30, 2017)	2700	6,570,821.16	6,654,134.08	(155,148.73)	6,498,985.35
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		132,387,495.82	132,729,924.42	238,776.16	132,968,700.58

AMENDMENT NO. - 4

Resolution to Amend: FOOD SERVICES FUND (4101)

Amended as of December 31, 2017

REVENUE	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/17
FEDERAL THROUGH STATE AND LOCAL				
National School Act	326X	5,485,261.00	26,899.98	5,512,160.98
USDA Donated Foods	3265	496,521.00	0.00	496,521.00
Federal Through Local	3280	0.00		0.00
Misc. Federal Through State	3299	0.00		0.00
Total Federal Through State and Local	3200	5,981,782.00	26,899.98	6,008,681.98
STATE				
School Breakfast Supplement	3337	37,373.00	(1,943.00)	35,430.00
School Lunch Supplement	3338	50,521.00	(3,549.00)	46,972.00
Other Misc. Revenue	3399	0.00		0.00
Total State	3300	87,894.00	(5,492.00)	82,402.00
LOCAL:				
Interest, Including Profit on Investment	343X	25,000.00		25,000.00
Gift, Grants & Bequests	3440	0.00		0.00
Food Service	345X	1,277,637.00	3,017.96	1,280,654.96
Other Misc. Local Sources	349X	17,000.00	62.59	17,062.59
Total Local	3400	1,319,637.00	3,080.55	1,322,717.55
TOTAL ESTIMATED REVENUES		7,389,313.00	24,488.53	7,413,801.53
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		7,394,313.00	24,488.53	7,418,801.53
Fund Balance, July 1, 2017	2800	3,661,560.58	0.00	3,661,560.58
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		11,055,873.58	24,488.53	11,080,362.11

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
FOOD SERVICES - 7600				
Salaries	100	2,702,033.93	(76,574.54)	2,625,459.39
Benefits	200	1,030,952.05	(41,821.73)	989,130.32
Purchased Services	300	116,775.00	3,761.03	145,569.03
Energy Services	400	101,800.00	1,000.00	106,700.00
Materials & Supplies	500	3,364,621.00	91,533.38	3,452,254.38
Capital Outlay	600	307,500.00	50,000.00	469,356.78
Other Expenses	700	293,000.00	(3,409.61)	289,590.39
TOTAL FOOD SERVICES	7600	7,916,681.98	24,488.53	8,078,060.29
TRANSFER OF FUNDS				
Transfers	900	0.00		0.00
TOTAL TRANSFERS	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS AND TRANSFERS		7,916,681.98	24,488.53	8,078,060.29
TOTAL ENDING FUND BALANCE (JUNE 30, 2017)	2700	3,139,191.60	0.00	3,002,301.82
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		11,055,873.58	24,488.53	11,080,362.11

AMENDMENT NO. - 4

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

Amended as of December 31, 2017

REVENUE	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Revenues as of 11/30/17	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/17
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	98,416.96	334,879.00		334,879.00
Workforce Investment Acts	3221	145,428.11	162,664.00		162,664.00
Teacher and Principal Training and Recruitment, Title II, Part A	3225	303,787.90	494,153.30		494,153.30
Drug Free Schools	3227	0.00	0.00		0.00
Individuals with Disabilities Education Act (IDEA)	3230	3,936,008.68	4,332,627.00		4,332,627.00
Elementary and Secondary Education Act, Title I	3240	4,111,600.30	5,516,340.64	(15,069.00)	5,501,271.64
	3242	0.00	134,420.98	0.00	134,420.98
Adult General Education Course Fees	3251	0.00	0.00		0.00
Miscellaneous Federal Through State	3299	18,347.98	61,783.30	0.00	61,783.30
Total Federal Through State and Local	3200	8,613,589.93	11,036,868.22	(15,069.00)	11,021,799.22
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		9,513,589.93	11,936,868.22	(15,069.00)	11,921,799.22
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		9,513,589.93	11,936,868.22	(15,069.00)	11,921,799.22
Fund Balance, July 1, 2017	2800	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		9,513,589.93	11,936,868.22	(15,069.00)	11,921,799.22

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
INSTRUCTION - 5000					
Salaries	100	3,923,516.01	4,029,639.15	5,667.42	4,035,306.57
Benefits	200	1,227,633.55	1,248,105.59	27,406.90	1,275,512.49
Purchased Services	300	0.00	166,124.62	17,943.93	184,068.55
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	542,324.63	(221,069.89)	321,254.74
Capital Outlay	600	0.00	164,448.92	30,300.00	194,748.92
Other Expenses	700	0.00	77,251.25	16,644.07	93,895.32
TOTAL INSTRUCTION	5000	5,151,149.56	6,227,894.16	(123,107.57)	6,104,786.59
PUPIL PERSONNEL SERVICES - 6100					
Salaries	100	547,513.17	550,356.62	2,380.13	552,736.75
Benefits	200	148,399.97	149,168.54	398.68	149,567.22
Purchased Services	300	0.00	53,866.39	3,040.95	56,907.34
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	24,186.80	7,354.04	31,540.84
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	763.00		763.00
TOTAL PUPIL PERSONNEL SERVICES	6100	695,913.14	778,341.35	13,173.80	791,515.15

AMENDMENT NO. - 4

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

Amended as of December 31, 2017

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
INSTRUCTIONAL MEDIA SERVICES - 6200					
Salaries	100	12,725.87	12,725.87		12,725.87
Benefits	200	3,553.03	3,553.03		3,553.03
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	547.00		547.00
Capital Outlay	600	0.00	722.50		722.50
Other Expenses	700	0.00	0.00		0.00
TOTAL INSTRUCTIONAL MEDIA SERVICES	6200	16,278.90	17,548.40	0.00	17,548.40
INSTRUCTION & CURRICULUM DEVELOPMENT - 6300					
Salaries	100	1,905,210.13	1,901,778.04	233.48	1,902,011.52
Benefits	200	500,619.61	502,910.23	51.67	502,961.90
Purchased Services	300	0.00	173,573.65	385.00	173,958.65
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	1,803.49	1,146.65	2,950.14
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL INSTRUCTION & CURRICULUM DEVELOPMENT	6300	2,405,829.74	2,580,065.41	1,816.80	2,581,882.21
INSTRUCTIONAL STAFF TRAINING - 6400					
Salaries	100	152,791.00	319,268.60	13,285.63	332,554.23
Benefits	200	37,754.22	58,289.73	2,585.83	60,875.56
Purchased Services	300	0.00	79,255.14	11,258.18	90,513.32
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	26,835.07	4,503.95	31,339.02
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	95,924.58	39,406.97	135,331.55
TOTAL INSTRUCTIONAL STAFF TRAINING	6400	190,545.22	579,573.12	71,040.56	650,613.68
INSTRUCTION RELATED TECHNOLOGY - 6500					
Salaries	100	128,635.23	84,687.33	683.79	85,371.12
Benefits	200	25,238.14	20,457.29	3,912.95	24,370.24
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 INSTRUCTION RELATED TECHNOLOGY	6500	153,873.37	105,144.62	4,596.74	109,741.36
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	0.00	643,159.52	0.00	643,159.52
TOTAL GENERAL ADMINISTRATION	7200	0.00	643,159.52	0.00	643,159.52
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	495.00	495.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	0.00		0.00
Capital Outlay	600	0.00	2,750.00		2,750.00
Other Expenses	700	0.00	0.00		0.00
TOTAL SCHOOL ADMINISTRATION	7300	0.00	2,750.00	495.00	3,245.00

AMENDMENT NO. - 4

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

Amended as of December 31, 2017

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
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	56,878.39	9,486.79	66,365.18
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	0.00	2,500.00		2,500.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	19,833.00	2,478.87	22,311.87
TOTAL CENTRAL SERVICES	7700	0.00	79,211.39	11,965.66	91,177.05
TRANSPORTATION SERVICES - 7800					
Salaries	100	0.00	13,229.64	3,712.56	16,942.20
Benefits	200	0.00	2,300.61	637.45	2,938.06
Purchased Services	300	0.00	0.00		0.00
Energy Services	400	0.00	7,650.00	600.00	8,250.00
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 TRANSPORTATION SERVICES	7800	0.00	23,180.25	4,950.01	28,130.26
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, 2017

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
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	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES	8200	0.00	0.00	0.00	0.00
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	900,000.00	0.00	900,000.00
TOTAL COMMUNITY SERVICES	9100	900,000.00	900,000.00	0.00	900,000.00
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	0.00	0.00	0.00
TOTAL SEQUESTRATION	9999	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	9700	0.00	0.00		0.00
TOTAL APPROPRIATIONS AND TRANSFERS		9,513,589.93	11,936,868.22	(15,069.00)	11,921,799.22
Ending Fund Balance (June 30, 2017)		0.00	0.00		0.00
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		9,513,589.93	11,936,868.22		11,921,799.22

AMENDMENT NO. - 4

Resolution to Amend: DEBT SERVICE FUND

Amended as of December 31, 2017

REVENUE	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Revenues as of 11/30/17	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/17
STATE SOURCES:					
CO & DS Distributed	3321	0.00	0.00		0.00
CO & DS Withheld for SBE/COBI Bonds	3322	459,000.00	459,000.00		459,000.00
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	459,200.00	459,200.00	0.00	459,200.00
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		459,200.00	459,200.00	0.00	459,200.00
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	2,746,209.00	2,746,209.00		2,746,209.00
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	2,746,209.00	2,746,209.00	0.00	2,746,209.00
TOTAL OTHER FINANCING SOURCES		2,746,209.00	2,746,209.00	0.00	2,746,209.00
TOTAL REVENUES & OTHER FINANCING SOURCES		3,205,409.00	3,205,409.00	0.00	3,205,409.00
Fund Balance, July 1, 2017	2800	4,592,746.03	4,592,746.03	0.00	4,592,746.03
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		7,798,155.03	7,798,155.03	0.00	7,798,155.03

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
Debt Services - 9200					
Salaries	7100	442,000.00	442,000.00		442,000.00
Benefits	7200	483,680.00	483,680.00		483,680.00
Purchased Services	7300	200.00	200.00		200.00
Bond Escrow Refunded Pymrt	7600	0.00	0.00		0.00
Energy Services	7900	0.00	0.00		0.00
TOTAL DEBT SERVICES	9200	925,880.00	925,880.00	0.00	925,880.00
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		925,880.00	925,880.00	0.00	925,880.00
TOTAL ENDING FUND BALANCE (JUNE 30, 2017)	2700	6,872,275.03	6,872,275.03	0.00	6,872,275.03
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		7,798,155.03	7,798,155.03	0.00	7,798,155.03

AMENDMENT NO. - 4

Resolution to Amend: CAPITAL PROJECTS FUNDS

Amended as of December 31, 2017

REVENUE	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Revenues as of 11/30/17	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/17
STATE SOURCES:					
CO & DS Distributed	3321	160,964.00	160,964.00		160,964.00
Interest on Undistributed CO & DS	3325	5,669.00	5,669.00		5,669.00
Racing Commission Funds	3341	0.00	0.00		0.00
Public Education Capital Outlay (PECO)	3391	342,321.00	342,321.00		342,321.00
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	15,992.00	15,992.00		15,992.00
Other Misc. State Revenue	3399				
Total State Sources	3300	524,946.00	524,946.00	0.00	524,946.00
LOCAL:					
District Local Capital Improvement Tax	3413	13,654,737.00	13,654,737.00		13,654,737.00
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	100,000.00	165,000.00		165,000.00
Gifts, Grants, and Bequests	3440	0.00	0.00	50,000.00	50,000.00
Misc. Local Sources	3490	0.00	0.00		0.00
Other Misc. Local Revenue	3495	372,605.00	372,605.00		372,605.00
Impact Fees	3496	787,500.00	787,500.00		787,500.00
Refunds of Prior Year Expenditures	3497	0.00	0.00		0.00
Total Local Sources	3400	14,914,842.00	14,979,842.00	50,000.00	15,029,842.00
Total Estimated Revenues		15,439,788.00	15,504,788.00	50,000.00	15,554,788.00
Sale of Equipment	37XX	0.00	0.00	26,910.00	26,910.00
TOTAL REVENUES & OTHER FINANCING SOURCES		15,439,788.00	15,504,788.00	76,910.00	15,581,698.00
Fund Balance, July 1, 2017	2800	22,299,091.43	22,299,091.43		22,299,091.43
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		37,738,879.43	37,803,879.43	76,910.00	37,880,789.43

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
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	2,979,370.00	3,126,039.88	6,501.00	3,132,540.88
Motor Vehicles (Including Buses)	65XX	2,227,968.00	2,170,840.00	0.00	2,170,840.00
Land	6600	50,000.00	50,000.00		50,000.00
Improvements other than Buildings	6700	1,737,318.00	1,209,974.00	(3,015.00)	1,206,959.00
Remodeling and Renovations	6800	3,635,889.12	4,063,233.12	(3,486.00)	4,059,747.12
Computer Software	6900	0.00	10,458.12		10,458.12
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		10,631,045.12	10,631,045.12	0.00	10,631,045.12
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	7,691,953.00	7,691,953.00		7,691,953.00
To Debt Service Funds	9200	2,746,209.00	2,746,209.00		2,746,209.00
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	10,438,162.00	10,438,162.00	0.00	10,438,162.00
TOTAL APPROPRIATIONS & TRANSFERS OUT		21,069,207.12	21,069,207.12	0.00	21,069,207.12
TOTAL ENDING FUND BALANCE (JUNE 30, 2017)	2700	16,669,672.31	16,734,672.31	76,910.00	16,811,582.31
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE		37,738,879.43	37,803,879.43	76,910.00	37,880,789.43

AMENDMENT NO. - 4

Resolution to Amend: SELF INSURANCE FUND

Amended as of December 31, 2017

REVENUE	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Revenues as of 11/30/17	INCREASE/ (DECREASE)	Amended Revenues as of 12/31/17
OPERATING REVENUES:					
Charges for Services	3481	8,500.00	8,500.00		8,500.00
Charges for Sales	3482	0.00	0.00		0.00
Premium Revenue	3484	17,163,692.00	17,163,692.00		17,163,692.00
Other Operating Revenue	3489	150,000.00	150,000.00		150,000.00
Total Operating Revenues		17,322,192.00	17,322,192.00	0.00	17,322,192.00
NONOPERATING REVENUE					
Interest, Including Profit on Investment	3430	30,000.00	30,000.00		30,000.00
Gifts, Grants, and Bequests	3440	0.00	0.00		0.00
Other Misc. Local Sources	349X	0.00	0.00	33,882.50	33,882.50
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		30,000.00	30,000.00	33,882.50	63,882.50
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		17,352,192.00	17,352,192.00	33,882.50	17,386,074.50
Net Assets, July 1, 2017	2800	2,134,934.00	2,134,934.00		2,134,934.00
TOTAL ESTIMATED REVENUES, OTHER FINANCIAL SOURCES, AND FUND BALANCE		19,487,126.00	19,487,126.00	33,882.50	19,521,008.50

APPROPRIATIONS	ACCOUNT NUMBER	ORIGINAL 2017-18 BUDGET as of 08/31/17	Appropriations as of 11/30/17	INCREASE/ (DECREASE)	Amended Appropriations as of 12/31/17
STAFF SERVICES - 7730					
Salaries	100	0.00	3,020.92	19,392.43	22,413.35
Benefits	200	0.00	504.15	4,981.78	5,485.93
Purchased Services	300	3,356,614.00	3,356,114.00	3,360.50	3,359,474.50
Energy Services	400	4,220.00	4,220.00		4,220.00
Materials & Supplies	500	30,000.00	30,000.00		30,000.00
Capital Outlay	600	6,500.00	6,500.00		6,500.00
Other Expenses	700	12,733,872.00	12,750,672.00	0.00	12,750,672.00
TOTAL OPERATING EXPENSES	7730	16,131,206.00	16,151,031.07	27,734.71	16,178,765.78
OPERATION OF PLANT - 7900					
Salaries	100	5,000.00	5,000.00	(30.64)	4,969.36
Benefits	200	838.50	838.50	(5.26)	833.24
Purchased Services	300	1,500.00	2,000.00	0.00	2,000.00
Energy Services	400	0.00	0.00		0.00
Materials & Supplies	500	1,000.00	1,000.00		1,000.00
Capital Outlay	600	0.00	0.00		0.00
Other Expenses	700	0.00	0.00		0.00
TOTAL OPERATION OF PLANT	7900	8,338.50	8,838.50	(35.90)	8,802.60
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	157.50	525.00	682.50
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	157.50	525.00	682.50
TOTAL APPROPRIATIONS		16,139,544.50	16,160,027.07	28,223.81	16,188,250.88
Net Assets, June 30, 2017		3,347,581.50	3,327,098.93	5,658.69	3,332,757.62
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		19,487,126.00	19,487,126.00	33,882.50	19,521,008.50

REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.
Requested by Tammy Wilson, Director Department of Finance
Additional contact(s)/originator _____
Document Title December 2017 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, 2017 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 _____

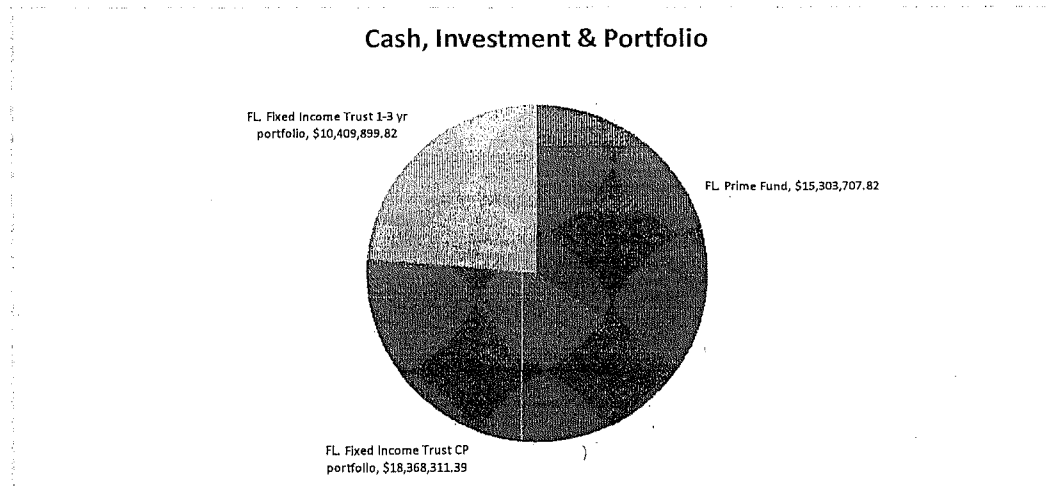
Financial Impact reviewed by:

Tammy Wilson

(Form Board Approved 7/10/07)

CASH & INVESTMENT AND PORTFOLIO COMPOSITION
12/31/2017

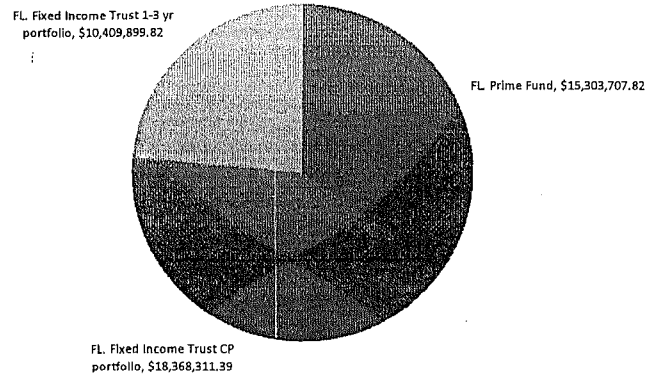
	Amount	Policy Portfolio Limits %	Individual Issuers Limits %	Current % of Total	Interest Rate	Rating	Compliance
Operating Account							
Brannen Banks	\$9,626,489.20	100%	100%	15.11%	1.00%/.85%	Qualified Public Depositor	Yes
Investment Type							
Florida Prime Fund	\$15,303,707.82	25%		24.02%	1.44%	AAAm	Yes
Intergovernmental Investment Pools							
Florida Fixed Income Trust CP portfolio	\$18,368,311.39			28.83%	1.43%	AAAf	
Florida Fixed Income Trust Enhanced CP portfolio	\$10,002,725.93			15.70%	1.54%	AAAf	
Florida Fixed Income Trust 1-3 year portfolio	\$10,409,899.82			16.34%	1.74%	AA+f	
Total Intergovernmental Investment Pools	\$38,780,937.14	75%		60.87%			Yes
Total	\$63,711,134.16						



CASH & INVESTMENT AND PORTFOLIO COMPOSITION
12/31/2017

	Amount	Policy Portfolio Limits %	Individual Issuers Limits %	Current % of Total	Interest Rate	Rating	Compliance
Operating Account							
Brannen Banks	\$9,626,489.20	100%	100%	15.11%	1.00%/.85%	Qualified Public Depositor	Yes
Investment Type							
Florida Prime Fund	\$15,303,707.82	25%		24.02%	1.44%	AAAm	Yes
Intergovernmental Investment Pools							
Florida Fixed Income Trust CP portfolio	\$18,368,311.39			28.83%	1.43%	AAAf	
Florida Fixed Income Trust Enhanced CP portfolio	\$10,002,725.93			15.70%	1.54%	AAAf	
Florida Fixed Income Trust 1-3 year portfolio	\$10,409,899.82			16.34%	1.74%	AA+f	
Total Intergovernmental Investment Pools	\$38,780,937.14	75%		60.87%			Yes
Total	\$63,711,134.16						

Cash, Investment & Portfolio



REQUESTS FOR SCHOOL BOARD AGENDA

Requested for February 13, 2018 School Board Meeting.

Requested by Tammy Wilson, Director Department of Finance

Additional contact(s)/originator Lanette Strickland, Accounting Manager

Document Title Financial Statements as of December 2017

Board Action Required:

Presentation/Recognition _____ Information X

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:

Financial Statements as of December 31, 2017 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: _____

(Form Board Approved 7/10/07)

CITRUS COUNTY SCHOOL BOARD

FINANCIAL STATEMENT

For Period

July 1, 2017
Beginning

December 31, 2017
And Ending

MEMORANDUM

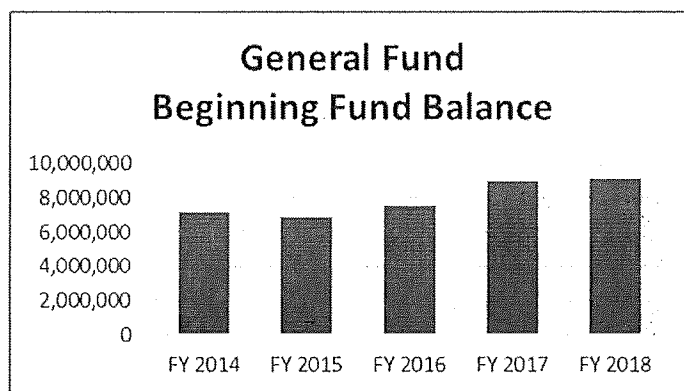
Date: February 13, 2018
To: School Board Members
Sandra Himmel, Superintendent
From: Tammy Wilson, Director of Finance
Subject: Financial Statements for December 2017 YTD

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.

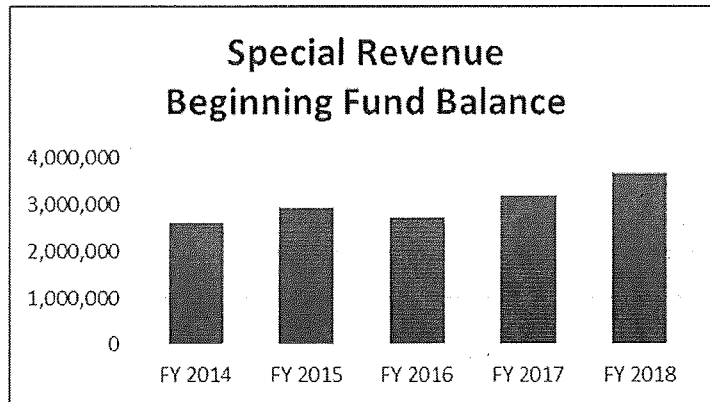
General Fund:

The current General fund balance is \$28,169,532 this is a combination of the beginning fund balance, revenues and expenditures, this is an increase over last year at this time by \$9,809,525, this is primarily due to the increase in property taxes collected at this same time last year. Current year revenues are exceeding expenditures by \$19,060,612 compared to \$9,382,912 at this same time last year. Revenues have increased by \$9,031,966 or 14.28% over last year, on the other hand, expenditures, minus transfers have decreased by only \$45,734 or 0.09% over last year. Approximately 59% of original revenue budgeted has been collected, while only 42% of original expenditures budgeted have also been expensed.



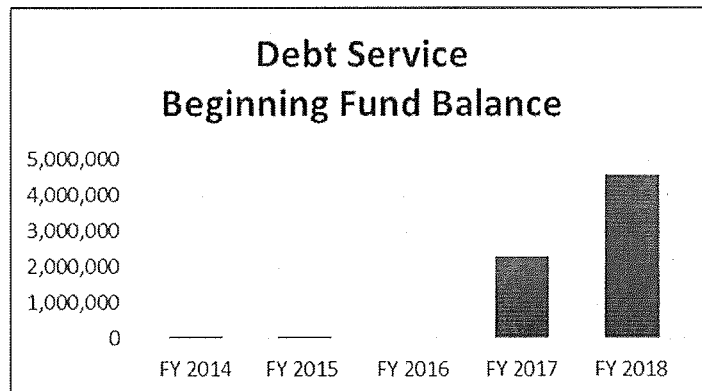
Special Revenue Funds:

The Food Service fund balance is up \$309,992 from the previous year. The revenues have increased \$164,102 or 4.30% at the same time last year, while expenditures have increased \$307,993 or 9.41% 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. Food Service is developing a plan to spend down their fund balance to meet this requirement.



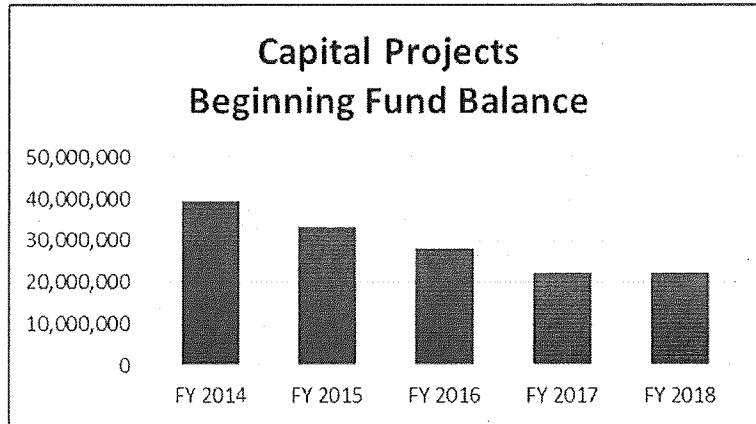
Debt Service Fund:

The Debt Service fund has a fund balance of \$4,591,650. 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.



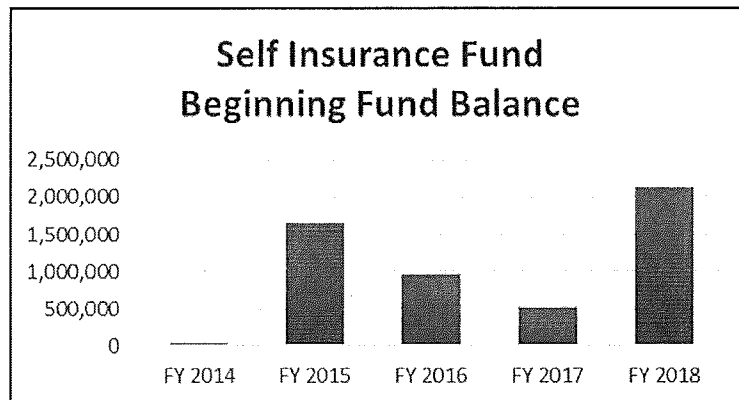
Capital Projects Funds:

The Capital Funds fund balance has increased by \$4,236,117 or 18.83% from the previous year. Revenues have increased by \$3,242,719 or 43.75% at this same time last year, this is primarily due to the increase in property taxes collected at this same time last year. While expenditures have decreased by \$1,112,755 or 15.18% at this time last year



Self-Insurance Fund:

The Self Insurance fund balance has increased by \$1,476,239 from the previous year. Premium revenues have increased by \$958,602 or 14.93% over last year at this time, while claims expenses have decreased by \$990,453 or 14.91% at this time last year. As of December 2016, the actuary requires a reserve of \$1,390,000 for the 2017 fiscal year.



**CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
December 31, 2017**

Assets	General Fund		Special Revenue Funds		Debt Service Fund		Capital Project Funds		TOTALS		Self Insurance Fund		Charter School Fund	
	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16
Cash on Demand	\$ 21,442,607.69	\$ 17,072,479.56	\$ 2,779,789.31	\$ 1,964,144.28	\$ -	\$ -	\$ 26,845,259.47	\$ 21,598,209.96	\$ 51,067,630.41	\$ 40,634,827.20	\$ 4,494,036.65	\$ 1,727,549.22	\$ 62,076.58	\$ 126,568.99
Investments	\$ 6,407,839.06	\$ -	\$ -	\$ 1,025,776.54	\$ -	\$ -	\$ -	\$ 1,025,776.54	\$ 6,407,839.06	\$ 2,051,553.08	\$ -	\$ 1,025,776.54	\$ -	\$ -
QSCB/CODS Bonds	\$ -	\$ -	\$ -	\$ -	\$ 4,591,649.73	\$ 2,313,718.92	\$ -	\$ -	\$ 4,591,649.73	\$ 2,313,718.92	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ 49,999.59	\$ -	\$ 4,993.02	\$ -	\$ -	\$ -	\$ 545.71	\$ -	\$ 55,078.32	\$ -	\$ 58,580.69	\$ 639,812.07	\$ 4,076.42	\$ 32,948.57
Inventory	\$ 420,694.61	\$ 366,251.74	\$ 543,674.47	\$ 464,794.71	\$ -	\$ -	\$ -	\$ -	\$ 964,369.08	\$ 831,046.45	\$ 33,238.31	\$ 33,898.70	\$ -	\$ -
Due from Other Agencies	\$ 439,689.28	\$ 645,627.59	\$ 987,893.81	\$ 602,616.62	\$ -	\$ -	\$ -	\$ -	\$ 1,427,585.09	\$ 1,248,244.21	\$ -	\$ -	\$ 7,804.61	\$ 5,398.69
Prepaid Expenses	\$ 781,256.94	\$ 752,845.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 781,256.94	\$ 752,845.56	\$ -	\$ -	\$ -	\$ -
	\$ 29,541,687.11	\$ 18,837,198.45	\$ 4,316,270.61	\$ 4,057,332.15	\$ 4,591,649.73	\$ 2,313,718.92	\$ 26,845,799.18	\$ 22,623,985.90	\$ 65,295,406.63	\$ 47,832,235.42	\$ 4,525,855.65	\$ 3,427,030.53	\$ 73,957.61	\$ 164,916.25
Liabilities														
Accounts Payable	\$ 579,205.96	\$ 980,782.29	\$ 231,787.84	\$ 308,394.34	\$ -	\$ -	\$ 92,656.26	\$ 90,494.35	\$ 843,650.06	\$ 719,670.98	\$ 1,234,001.61	\$ 1,246,403.60	\$ 31,304.72	\$ 19,915.27
Accrued Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Contract Retainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,307.44	\$ 93,773.39	\$ 77,907.44	\$ 93,773.39	\$ -	\$ -	\$ -	\$ -
Payroll Deduction & Withholdings	\$ 764,625.26	\$ -	\$ 25,559.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790,178.53	\$ -	\$ 2,125.01	\$ -	\$ 4,023.53	\$ 15.00
Estimated Liability Unpaid Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	\$ 22,147.63	\$ 70,543.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,147.63	\$ 70,543.75	\$ 842,699.39	\$ 1,209,836.77	\$ -	\$ -
Due To Other Agencies/Funds	\$ 6,175.93	\$ 25,864.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,175.93	\$ 25,864.67	\$ -	\$ -	\$ 50,000.00	\$ 81,387.55
	\$ 1,372,154.78	\$ 477,190.71	\$ 257,347.11	\$ 308,394.34	\$ -	\$ -	\$ 109,963.70	\$ 124,267.74	\$ 1,739,459.59	\$ 909,852.79	\$ 2,078,826.01	\$ 2,456,240.37	\$ 85,928.25	\$ 101,317.82
Total Liabilities	\$ 1,372,154.78	\$ 477,190.71	\$ 257,347.11	\$ 308,394.34	\$ -	\$ -	\$ 109,963.70	\$ 124,267.74	\$ 1,739,459.59	\$ 909,852.79	\$ 2,078,826.01	\$ 2,456,240.37	\$ 85,928.25	\$ 101,317.82
Unreserved Fund Balance	\$ (27,741,050.88)	\$ (38,249,869.02)	\$ (4,461,961.37)	\$ (4,411,611.83)	\$ -	\$ -	\$ 24,587,727.66	\$ 21,282,811.42	\$ (7,615,284.69)	\$ (21,872,669.43)	\$ 993,252.69	\$ (383,108.54)	\$ (168,401.14)	\$ (182,268.90)
Reserve for Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 4,591,649.73	\$ 2,313,718.92	\$ -	\$ -	\$ 4,591,649.73	\$ 2,313,718.92	\$ -	\$ -	\$ -	\$ -
Reserve for Encumbrances	\$ 55,489,888.70	\$ 56,237,625.02	\$ 7,977,216.40	\$ 7,695,754.93	\$ -	\$ -	\$ 2,148,107.82	\$ 1,216,906.74	\$ 65,615,212.92	\$ 65,150,286.69	\$ 30,538.64	\$ -	\$ 157,030.50	\$ 245,867.33
Reserve for Insurance Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,390,000.00	\$ 1,320,000.00	\$ -	\$ -
Reserve for Inventory	\$ 420,694.61	\$ 366,251.74	\$ 543,674.47	\$ 464,794.71	\$ -	\$ -	\$ -	\$ -	\$ 964,369.08	\$ 831,046.45	\$ 33,238.31	\$ 33,898.70	\$ -	\$ -
	\$ 28,169,532.33	\$ 18,360,007.74	\$ 4,058,929.50	\$ 3,748,937.81	\$ 4,591,649.73	\$ 2,313,718.92	\$ 26,735,835.48	\$ 22,499,718.16	\$ 63,555,947.04	\$ 46,922,382.69	\$ 2,447,029.64	\$ 970,790.16	\$ (11,370.64)	\$ 63,598.43
Total Liabilities and Fund Balances	\$ 29,541,687.11	\$ 18,837,198.45	\$ 4,316,270.61	\$ 4,057,332.15	\$ 4,591,649.73	\$ 2,313,718.92	\$ 26,845,799.18	\$ 22,623,985.90	\$ 65,295,406.63	\$ 47,832,235.42	\$ 4,525,855.65	\$ 3,427,030.53	\$ 73,957.61	\$ 164,916.25

**CITRUS COUNTY SCHOOL BOARD
COMBINED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

December 31, 2017

Revenues by Source	General Fund		Special Revenue Funds		Debt Service Fund		Capital Funds		TOTALS		Self Insurance Fund		Charter School Fund	
	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16	Dec-17	Dec-16
3100 Federal Direct	\$ 54,034.22	\$ 70,115.94	\$ 344,526.44	\$ 395,657.11	\$ -	\$ -	\$ -	\$ -	\$ 398,560.66	\$ 465,773.05	\$ -	\$ -	\$ -	\$ -
3200 Federal through State	\$ 567,014.72	\$ 334,425.53	\$ 7,708,209.30	\$ 7,568,828.15	\$ -	\$ -	\$ -	\$ -	\$ 8,275,224.02	\$ 7,903,253.68	\$ -	\$ -	\$ -	\$ -
3300 State	\$ 32,017,408.73	\$ 30,428,207.87	\$ 41,201.00	\$ 41,922.00	\$ -	\$ -	\$ 7,895.00	\$ 14,158.00	\$ 32,066,605.73	\$ 30,484,287.87	\$ -	\$ -	\$ 419,452.01	\$ 575,627.00
3400 Local	\$ 1,710,789.11	\$ 1,495,842.36	\$ 536,770.94	\$ 620,663.27	\$ -	\$ -	\$ 532,469.64	\$ 33,278.09	\$ 2,780,029.69	\$ 2,149,783.72	\$ 7,378,343.68	\$ 6,424,079.64	\$ 2,191.71	\$ 1,980.59
3490 Other Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ #REF!	\$ -	\$ -	\$ -
341X District School Tax	\$ 34,172,844.97	\$ 26,638,371.67	\$ -	\$ -	\$ -	\$ -	\$ 10,087,292.29	\$ 7,362,925.27	\$ 44,260,137.26	\$ 34,001,296.94	\$ -	\$ -	\$ -	\$ -
3600 Transfers from Capital	\$ 3,763,716.29	\$ 4,260,499.44	\$ -	\$ -	\$ 236,347.20	\$ 236,432.00	\$ -	\$ -	\$ 4,000,063.49	\$ 4,496,931.44	\$ 73,554.00	\$ 1,507,715.75	\$ -	\$ 23,724.00
3700 Other	\$ 1,280.00	\$ 27,660.72	\$ -	\$ -	\$ -	\$ -	\$ 26,910.00	\$ 1,587.00	\$ 28,190.00	\$ 29,247.72	\$ 37,949.11	\$ 8,334.13	\$ -	\$ -
Total Revenues	\$ 72,287,089.04	\$ 63,255,129.53	\$ 8,630,707.68	\$ 8,627,070.53	\$ 236,347.20	\$ 236,432.00	\$ 10,654,666.93	\$ 7,411,948.36	\$ 91,808,810.85	\$ 79,530,574.42	\$ #REF!	\$ 7,940,129.52	\$ 421,643.72	\$ 601,331.59

Expenditures by Function

5000 Instruction	\$ 29,836,638.74	\$ 29,851,236.35	\$ 2,307,970.40	\$ 2,141,581.87	\$ -	\$ -	\$ -	\$ -	\$ 32,144,609.14	\$ 31,992,818.22	\$ -	\$ -	\$ 201,533.25	\$ 283,925.02
6100 Pupil Personnel Services	\$ 2,322,203.33	\$ 2,156,024.03	\$ 392,894.68	\$ 367,081.78	\$ -	\$ -	\$ -	\$ -	\$ 2,655,098.01	\$ 2,523,105.81	\$ -	\$ -	\$ 1,298.00	\$ 1,630.00
6200 Instructional Media Services	\$ 646,544.89	\$ 641,768.81	\$ 382.96	\$ 164.53	\$ -	\$ -	\$ -	\$ -	\$ 646,927.85	\$ 641,933.34	\$ -	\$ -	\$ 648.00	\$ 815.00
6300 Curriculum Development	\$ 707,484.54	\$ 818,081.31	\$ 1,167,353.28	\$ 1,231,746.26	\$ -	\$ -	\$ -	\$ -	\$ 1,874,837.82	\$ 2,049,827.57	\$ -	\$ -	\$ 9,892.15	\$ 12,562.47
6400 Instructional Staff Training	\$ 432,328.73	\$ 379,990.98	\$ 192,409.42	\$ 288,013.50	\$ -	\$ -	\$ -	\$ -	\$ 624,738.15	\$ 668,004.48	\$ -	\$ -	\$ 9,816.36	\$ 10,070.32
6500 Instruction Related Technology	\$ 876,553.76	\$ 855,992.70	\$ 34,604.95	\$ 36,985.13	\$ -	\$ -	\$ -	\$ -	\$ 911,158.71	\$ 892,977.83	\$ -	\$ -	\$ 14,275.00	\$ 33,592.41
7100 School Board	\$ 214,027.74	\$ 225,131.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,027.74	\$ 225,131.89	\$ -	\$ -	\$ 23,008.44	\$ 15,787.76
7200 General Administration	\$ 227,214.35	\$ 242,344.21	\$ 254,484.28	\$ 304,601.46	\$ -	\$ -	\$ -	\$ -	\$ 481,696.63	\$ 546,945.67	\$ -	\$ -	\$ 15,342.96	\$ 20,614.11
7300 School Administration	\$ 4,122,822.21	\$ 4,098,000.07	\$ 495.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,123,317.21	\$ 4,098,000.07	\$ -	\$ -	\$ 82,152.23	\$ 106,884.19
7400 Facilities Acquisition	\$ 162,348.53	\$ 158,267.85	\$ -	\$ -	\$ -	\$ -	\$ 2,217,859.39	\$ 2,833,746.18	\$ 2,380,207.92	\$ 2,992,014.03	\$ -	\$ -	\$ 21,000.00	\$ 115,827.04
7500 Fiscal Services	\$ 449,717.88	\$ 464,071.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449,717.88	\$ 464,071.66	\$ -	\$ -	\$ 21,558.51	\$ 21,570.48
7600 Food Service	\$ 11,687.85	\$ -	\$ 3,580,385.04	\$ 3,272,392.15	\$ -	\$ -	\$ -	\$ -	\$ 3,592,072.89	\$ 3,272,392.15	\$ -	\$ -	\$ -	\$ -
7700 Central Services	\$ 1,449,962.79	\$ 1,683,434.98	\$ 17,313.62	\$ 47,543.12	\$ -	\$ -	\$ -	\$ -	\$ 1,467,276.41	\$ 1,730,978.10	\$ 7,171,480.09	\$ 8,093,176.57	\$ 10,395.55	\$ 13,487.11
7800 Pupil Transportation	\$ 3,770,127.79	\$ 3,555,936.31	\$ 518.69	\$ 44.14	\$ -	\$ -	\$ -	\$ -	\$ 3,770,646.48	\$ 3,555,980.45	\$ -	\$ -	\$ -	\$ -
7900 Plant Operation	\$ 4,917,323.37	\$ 4,473,295.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,917,323.37	\$ 4,473,295.07	\$ 5,588.56	\$ 2,679.16	\$ 57,301.37	\$ 62,262.48
8100 Maintenance of Plant	\$ 1,683,573.43	\$ 2,381,544.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,683,573.43	\$ 2,381,544.23	\$ 682.50	\$ -	\$ 1,208.38	\$ 897.44
8200 Administration Technology	\$ 1,208,586.36	\$ 1,354,837.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,208,586.36	\$ 1,354,837.48	\$ -	\$ -	\$ 3,017.85	\$ 5,133.38
9100 Community Services	\$ 187,331.24	\$ 32,253.77	\$ 344,526.44	\$ 395,657.11	\$ -	\$ -	\$ -	\$ -	\$ 531,857.68	\$ 427,910.88	\$ -	\$ -	\$ -	\$ -
9200 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 237,443.50	\$ 236,432.00	\$ -	\$ -	\$ 237,443.50	\$ 236,432.00	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 53,226,477.53	\$ 53,272,211.70	\$ 8,233,938.76	\$ 8,085,811.05	\$ 237,443.50	\$ 236,432.00	\$ 2,217,859.39	\$ 2,833,746.18	\$ 63,915,119.18	\$ 64,428,200.93	\$ 7,177,751.15	\$ 8,095,849.73	\$ 472,446.05	\$ 704,559.21
9700 Transfers Out	\$ -	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ 4,000,063.49	\$ 4,496,931.44	\$ 4,000,063.49	\$ 5,096,931.44	\$ -	\$ -	\$ -	\$ 23,724.00
Total Expenditures & Other Uses	\$ 53,226,477.53	\$ 53,872,211.70	\$ 8,233,938.76	\$ 8,085,811.05	\$ 237,443.50	\$ 236,432.00	\$ 6,217,922.88	\$ 7,330,677.62	\$ 67,915,182.67	\$ 69,525,132.37	\$ 7,177,751.15	\$ 8,095,849.73	\$ 472,446.05	\$ 728,283.21
Excess/(Deficit) Revenues vs. Expenditures	\$ 19,060,611.51	\$ 9,982,911.83	\$ 397,868.92	\$ 541,259.48	\$ (1,096.30)	\$ -	\$ 4,436,744.05	\$ 81,270.74	\$ 23,893,628.18	\$ 10,005,442.05	\$ #REF!	\$ (155,720.21)	\$ (50,802.33)	\$ (126,951.62)
Beginning Fund Balance 7/1/16	\$ -	\$ 8,977,095.91	\$ -	\$ 3,207,678.33	\$ -	\$ 2,313,718.92	\$ -	\$ 22,418,447.42	\$ -	\$ 36,916,940.58	\$ -	\$ 526,510.37	\$ -	\$ 190,550.05
Beginning Fund Balance 7/1/17	\$ 9,108,920.82	\$ 3,661,560.58	\$ 3,748,937.81	\$ 4,592,746.03	\$ -	\$ 22,299,091.49	\$ -	\$ 39,662,318.86	\$ -	\$ 2,134,934.00	\$ -	\$ 39,431.69	\$ -	\$ 63,598.43
Ending Fund Balance	\$ 28,169,332.33	\$ 18,360,007.74	\$ 4,058,929.50	\$ 3,748,937.81	\$ 4,591,649.73	\$ 2,313,718.92	\$ 26,735,835.48	\$ 22,499,718.16	\$ 65,555,947.04	\$ 46,922,382.63	\$ #REF!	\$ 370,790.16	\$ (11,370.64)	\$ -

**CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET**

December 31, 2017

GENERAL FUND

		Dec-17	Dec-16
Assets	Cash on Demand	\$ 21,442,607.63	\$ 17,072,473.56
	Investments	\$ 6,407,839.06	\$ -
	Accounts Receivable	\$ 49,599.59	\$ -
	Inventory	\$ 420,694.61	\$ 366,251.74
	Due from Other Agencies/Funds	\$ 439,689.28	\$ 645,627.59
	Prepaid Expenses	\$ 781,256.94	\$ 752,845.56
Total Assets		\$ 29,541,687.11	\$ 18,837,198.45
Liabilities	Accounts Payable	\$ 579,205.96	\$ 380,782.29
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ 764,625.26	\$ -
	Deferred Revenue	\$ 22,147.63	\$ 70,543.75
	Due To Other Agencies/Funds	\$ 6,175.93	\$ 25,864.67
Total Liabilities		\$ 1,372,154.78	\$ 477,190.71
	Unreserved Fund Balance	\$ (27,741,050.98)	\$ (38,243,869.02)
	Reserve for Encumbrances	\$ 55,489,888.70	\$ 56,237,625.02
	Reserve for Inventory	\$ 420,694.61	\$ 366,251.74
	Ending Fund Balance	\$ 28,169,532.33	\$ 18,360,007.74
Total Liabilities and Fund Balances		\$ 29,541,687.11	\$ 18,837,198.45



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 GENERAL FUND

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease) \$	Increase (Decrease) %
Revenues by Source							
3100	Federal Direct	\$ 210,000.00	\$ 210,000.00	\$ 54,034.22	\$ 70,115.94	\$ (16,081.72)	-22.94%
3200	Federal through State	\$ 1,000,000.00	\$ 1,000,000.00	\$ 567,014.72	\$ 334,425.53	\$ 232,589.19	69.55%
3300	State	\$ 64,371,299.00	\$ 64,500,921.46	\$ 32,017,409.73	\$ 30,428,207.87	\$ 1,589,201.86	5.22%
3400	Local	\$ 3,752,177.00	\$ 4,017,479.30	\$ 1,710,789.11	\$ 1,495,842.36	\$ 214,946.75	14.37%
3411	District School Tax	\$ 46,253,146.00	\$ 46,253,146.00	\$ 34,172,844.97	\$ 26,638,371.67	\$ 7,534,473.30	28.28%
3600	Transfers from Capital	\$ 7,691,953.00	\$ 7,691,953.00	\$ 3,763,716.29	\$ 4,260,499.44	\$ (496,783.15)	-11.66%
3700	Other	\$ -	\$ 186,280.00	\$ 1,280.00	\$ 27,660.72	\$ (26,380.72)	-95.37%
Total Revenues		\$ 123,278,575.00	\$ 123,859,779.76	\$ 72,287,089.04	\$ 63,255,123.53	\$ 9,031,965.51	14.28%
Expenditures by Function							
5000	Instruction	\$ 74,933,112.34	\$ 75,234,719.20	\$ 29,836,638.74	\$ 29,851,236.35	\$ (14,597.61)	-0.05%
6100	Pupil Personnel Services	\$ 5,275,074.92	\$ 5,323,985.12	\$ 2,322,203.33	\$ 2,156,024.03	\$ 166,179.30	7.71%
6200	Instructional Media Services	\$ 1,479,175.17	\$ 1,532,800.41	\$ 646,544.89	\$ 641,768.81	\$ 4,776.08	0.74%
6300	Curriculum Development	\$ 1,409,326.25	\$ 1,443,034.92	\$ 707,484.54	\$ 818,081.31	\$ (110,596.77)	-13.52%
6400	Instructional Staff Training	\$ 1,198,328.75	\$ 1,256,373.74	\$ 432,328.73	\$ 379,990.98	\$ 52,337.75	13.77%
6500	Instruction Related Technology	\$ 1,962,614.28	\$ 2,052,769.67	\$ 876,553.76	\$ 855,992.70	\$ 20,561.06	2.40%
7100	School Board	\$ 499,501.10	\$ 500,352.77	\$ 214,027.74	\$ 225,131.89	\$ (11,104.15)	-4.93%
7200	General Administration	\$ 464,458.36	\$ 490,986.13	\$ 227,214.35	\$ 242,344.21	\$ (15,129.86)	-6.24%
7300	School Administration	\$ 8,697,309.80	\$ 8,781,063.06	\$ 4,122,822.21	\$ 4,098,000.07	\$ 24,822.14	0.61%
7400	Facilities Acquisition	\$ 586,841.60	\$ 528,033.82	\$ 162,348.53	\$ 158,267.85	\$ 4,080.68	2.58%
7500	Fiscal Services	\$ 1,001,619.80	\$ 966,703.85	\$ 449,717.88	\$ 464,071.66	\$ (14,353.78)	-3.09%
7600	Food Service	\$ -	\$ 11,950.57	\$ 11,687.85	\$ -	\$ 11,687.85	
7700	Central Services	\$ 2,741,155.15	\$ 2,664,364.50	\$ 1,449,962.79	\$ 1,683,434.98	\$ (233,472.19)	-13.87%
7800	Pupil Transportation	\$ 8,823,357.46	\$ 8,693,389.36	\$ 3,770,127.79	\$ 3,555,936.31	\$ 214,191.48	6.02%
7900	Plant Operation	\$ 9,427,736.17	\$ 9,449,511.91	\$ 4,917,323.37	\$ 4,473,295.07	\$ 444,028.30	9.93%
8100	Maintenance of Plant	\$ 4,880,673.71	\$ 4,977,005.63	\$ 1,683,573.43	\$ 2,281,544.23	\$ (597,970.80)	-26.21%
8200	Administration Technology	\$ 2,224,640.04	\$ 2,181,461.90	\$ 1,208,586.36	\$ 1,354,837.48	\$ (146,251.12)	-10.79%
9100	Community Services	\$ 206,749.76	\$ 376,208.67	\$ 187,331.24	\$ 32,253.77	\$ 155,077.47	480.80%
9200	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal		\$ 125,811,674.66	\$ 126,464,715.23	\$ 53,226,477.53	\$ 53,272,211.70	\$ (45,734.17)	-0.09%
9700	Transfers Out	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 600,000.00	\$ (600,000.00)	
Total Expenditures & Other Uses		\$ 125,816,674.66	\$ 126,469,715.23	\$ 53,226,477.53	\$ 53,872,211.70	\$ (645,734.17)	-1.20%
Excess/(Deficit) Revenues vs. Expenditures		\$ (2,538,099.66)	\$ (2,609,935.47)	\$ 19,060,611.51	\$ 9,382,911.83	\$ 9,677,699.68	103.14%
Beginning Fund Balance 7/1/16						\$ 8,977,095.91	
Beginning Fund Balance 7/1/17		\$ 9,108,920.82	\$ 9,108,920.82	\$ 9,108,920.82			
Ending Fund Balance		\$ 6,570,821.16	\$ 6,498,985.35	\$ 28,169,532.33	\$ 18,360,007.74	\$ 9,809,524.59	53.43%

**CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET**

December 31, 2017

FOOD SERVICE FUND

		Dec-17	Dec-16
Assets	Cash on Demand	\$ 3,157,138.01	\$ 1,954,028.37
	Investments	\$ -	\$ 1,025,776.54
	Accounts Receivable	\$ 4,933.02	\$ -
	Inventory-Processed Commodities	\$ 335,869.72	\$ 442,369.19
	Inventory-Food	\$ 15,164.14	\$ 13,022.56
	Inventory-Non-Food	\$ 3,787.41	\$ 3,105.29
	Inventory-Commodities	\$ 188,853.20	\$ 6,297.67
	Due from Other Agencies/Funds	\$ 523,147.49	\$ 469,563.47
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 4,228,892.99	\$ 3,914,163.09
Liabilities	Accounts Payable	\$ 144,410.22	\$ 165,225.28
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ 25,553.27	\$ -
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 169,963.49	\$ 165,225.28
	Reserved for Food Service	\$ 500,557.92	\$ 192,769.18
	Reserve for Encumbrances	\$ 3,014,697.11	\$ 3,091,373.92
	Reserve for Inventory	\$ 543,674.47	\$ 464,794.71
	Ending Fund Balance	\$ 4,058,929.50	\$ 3,748,937.81
Total Liabilities and Fund Balances		\$ 4,228,892.99	\$ 3,914,163.09



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 FOOD SERVICE FUND

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease)	Increase -Decrease %
Revenues by Source						\$	%
3100	Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -	
3200	Federal through State	\$ 5,981,782.00	\$ 6,008,681.98	\$ 3,399,782.02	\$ 3,151,066.36	\$ 248,715.66	7.89%
3300	State	\$ 87,894.00	\$ 82,402.00	\$ 41,201.00	\$ 41,922.00	\$ (721.00)	-1.72%
3400	Local	\$ 1,319,637.00	\$ 1,322,717.55	\$ 536,770.94	\$ 620,663.27	\$ (83,892.33)	-13.52%
3XXX	Other	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	
Total Revenues		\$ 7,394,313.00	\$ 7,418,801.53	\$ 3,977,753.96	\$ 3,813,651.63	\$ 164,102.33	4.30%
Expenditures by Function							
7600	FOOD SERVICE						
OBJECT							
1000	Salaries	\$ 2,702,033.93	\$ 2,625,459.39	\$ 1,119,323.45	\$ 1,050,435.05	\$ 68,888.40	6.56%
2000	Employee Benefits	\$ 1,030,952.05	\$ 989,130.32	\$ 358,192.08	\$ 343,765.95	\$ 14,426.13	4.20%
3000	Purchased Services	\$ 116,775.00	\$ 145,569.03	\$ 61,790.46	\$ 54,608.91	\$ 7,181.55	13.15%
4000	Energy Services	\$ 101,800.00	\$ 106,700.00	\$ 47,440.01	\$ 44,028.42	\$ 3,411.59	7.75%
5000	Materials and Supplies	\$ 3,364,621.00	\$ 3,452,254.38	\$ 1,711,161.89	\$ 1,616,325.62	\$ 94,836.27	5.87%
6000	Capital Outlay	\$ 307,500.00	\$ 469,356.78	\$ 163,988.23	\$ 25,139.78	\$ 138,848.45	552.31%
7000	Other Expenses	\$ 293,000.00	\$ 289,590.39	\$ 118,488.92	\$ 138,088.42	\$ (19,599.50)	-14.19%
Subtotal for Function 7600		\$ 7,916,681.98	\$ 8,078,060.29	\$ 3,580,385.04	\$ 3,272,392.15	\$ 307,992.89	9.41%
9700	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ 7,916,681.98	\$ 8,078,060.29	\$ 3,580,385.04	\$ 3,272,392.15	\$ 307,992.89	9.41%
Excess/(Deficit) Revenues vs. Expenditures		\$ (522,368.98)	\$ (659,258.76)	\$ 397,368.92	\$ 541,259.48	\$ (143,890.56)	-26.58%
Beginning Fund Balance 7/1/16					\$ 3,207,678.33		
Beginning Fund Balance 7/1/17		\$ 3,661,560.58	\$ 3,661,560.58	\$ 3,661,560.58			
Ending Fund Balance		\$ 3,139,191.60	\$ 3,002,301.82	\$ 4,058,929.50	\$ 3,748,937.81	\$ 309,991.69	8.27%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET

December 31, 2017

SPECIAL REVENUE - OTHER FEDERAL PROJECT FUNDS

		Dec-17	Dec-16
Assets	Cash on Demand	\$ (377,368.70)	\$ 10,115.91
	Investments	\$ -	\$ -
	Accounts Receivable	\$ -	\$ -
	Due from Other Agencies/Funds	\$ 464,746.32	\$ 133,053.15
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 87,377.62	\$ 143,169.06
Liabilities	Accounts Payable	\$ 87,377.62	\$ 143,169.06
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ -	\$ -
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 87,377.62	\$ 143,169.06
	Reserve for Federal Projects	\$ (4,962,519.29)	\$ (4,604,381.01)
	Reserve for Encumbrances	\$ 4,962,519.29	\$ 4,604,381.01
	Ending Fund Balance	\$ -	\$ -
Total Liabilities and Fund Balances		\$ 87,377.62	\$ 143,169.06



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 SPECIAL REVENUE - OTHER FEDERAL PROJECT FUND

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease)	Increase (Decrease)
						\$\$	%
Revenues by Source							
3100	Federal Direct	\$ 900,000.00	\$ 900,000.00	\$ 344,526.44	\$ 395,657.11	\$ (51,130.67)	-12.92%
3200	Federal through State	\$ 8,613,589.93	\$ 11,021,799.22	\$ 4,308,427.28	\$ 4,417,761.79	\$ (109,334.51)	-2.47%
3400	Local	\$ -	\$ -	\$ -	\$ -	\$ -	
3700	Other	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 9,513,589.93	\$ 11,921,799.22	\$ 4,652,953.72	\$ 4,813,418.90	\$ (160,465.18)	-3.33%
Expenditures by Function							
5000	Instruction	\$ 5,151,149.56	\$ 6,104,786.59	\$ 2,307,970.40	\$ 2,141,581.87	\$ 166,388.53	7.77%
6100	Pupil Personnel Services	\$ 695,913.14	\$ 791,515.15	\$ 332,894.68	\$ 367,081.78	\$ (34,187.10)	-9.31%
6200	Instructional Media Services	\$ 16,278.90	\$ 17,548.40	\$ 382.96	\$ 164.53	\$ 218.43	132.76%
6300	Curriculum Development	\$ 2,405,829.74	\$ 2,581,882.21	\$ 1,167,353.28	\$ 1,231,746.26	\$ (64,392.98)	-5.23%
6400	Instructional Staff Training	\$ 190,545.22	\$ 650,613.68	\$ 192,409.42	\$ 288,013.50	\$ (95,604.08)	-33.19%
6500	Instruction Related Technology	\$ 153,873.37	\$ 109,741.36	\$ 34,604.95	\$ 36,985.13	\$ (2,380.18)	-6.44%
7100	School Board	\$ -	\$ -	\$ -	\$ -	\$ -	
7200	General Administration	\$ -	\$ 643,159.52	\$ 254,484.28	\$ 304,601.46	\$ (50,117.18)	-16.45%
7300	School Administration	\$ -	\$ 3,245.00	\$ 495.00	\$ -	\$ 495.00	
7400	Facilities Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	
7500	Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
7600	Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	
7700	Central Services	\$ -	\$ 91,177.05	\$ 17,313.62	\$ 47,543.12	\$ (30,229.50)	-63.58%
7800	Pupil Transportation	\$ -	\$ 28,130.26	\$ 518.69	\$ 44.14	\$ 474.55	1075.10%
7900	Plant Operation	\$ -	\$ -	\$ -	\$ -	\$ -	
8100	Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	
8200	Administration Technology	\$ -	\$ -	\$ -	\$ -	\$ -	
9100	Community Services	\$ 900,000.00	\$ 900,000.00	\$ 344,526.44	\$ 395,657.11	\$ (51,130.67)	-12.92%
9200	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
9900	Sequestration	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ 9,513,589.93	\$ 11,921,799.22	\$ 4,652,953.72	\$ 4,813,418.90	\$ (160,465.18)	-3.33%
Excess/(Deficit) Revenues vs. Expenditures		\$ -	\$ -	\$ -	\$ -	\$ 0.00	
Beginning Fund Balance 7/1/16					\$ -		
Beginning Fund Balance 7/1/17							
Ending Fund Balance							

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET

December 31, 2017

DEBT SERVICE FUNDS

		Dec-17	Dec-16
Assets	Cash on Demand	\$ -	\$ -
	SBE/COBI BONDS	\$ 13,688.03	\$ 24,189.92
	Investments -QSCB	\$ 4,577,961.70	\$ 2,289,529.00
	Accounts Receivable	\$ -	\$ -
	Due from Other Agencies/Funds	\$ -	\$ -
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 4,591,649.73	\$ 2,313,718.92
Liabilities	Accounts Payable	\$ -	\$ -
	Accrued Salaries	\$ -	\$ -
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ -	\$ -
	Unreserved Fund Balance	\$ -	\$ -
	Reserve for Debt Services	\$ 4,591,649.73	\$ 2,313,718.92
	Ending Fund Balance	\$ 4,591,649.73	\$ 2,313,718.92
Total Liabilities and Fund Balances		\$ 4,591,649.73	\$ 2,313,718.92



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 DEBT SERVICE FUNDS

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease)	Increase -Decrease
						\$\$	%
Revenues by Source							
3300	State	\$ 459,200.00	\$ 459,200.00	\$ -	\$ -	\$ -	
3600	Transfers In	\$ 2,746,209.00	\$ 2,746,209.00	\$ 236,347.20	\$ 236,432.00	\$ (84.80)	-0.04%
3700	Face Value of Long-term Debt and Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 3,205,409.00	\$ 3,205,409.00	\$ 236,347.20	\$ 236,432.00	\$ (84.80)	-0.04%
Expenditures by Function							
9200	DEBT SERVICE						
OBJECT							
7100	Redemption of Principal	\$ 442,000.00	\$ 442,000.00	\$ -	\$ -	\$ -	
7200	Interest	\$ 483,680.00	\$ 483,680.00	\$ 237,443.50	\$ 236,432.00	\$ 1,011.50	0.43%
7300	Dues and Fees	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ -	
7600	Payments to Refunding Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal for Function 9200		\$ 925,880.00	\$ 925,880.00	\$ 237,443.50	\$ 236,432.00	\$ 1,011.50	0.43%
Total Expenditures & Other Uses		\$ 925,880.00	\$ 925,880.00	\$ 237,443.50	\$ 236,432.00	\$ 1,011.50	0.43%
Excess/(Deficit) Revenues vs. Expenditures		\$ 2,279,529.00	\$ 2,279,529.00	\$ (1,096.30)	\$ -	\$ (1,096.30)	100.00%
Beginning Fund Balance 7/1/16					\$ 2,313,718.92		
Beginning Fund Balance 7/1/17		\$ 4,592,746.03	\$ 4,592,746.03	\$ 4,592,746.03			
Ending Fund Balance		\$ 6,872,275.03	\$ 6,872,275.03	\$ 4,591,649.73	\$ 2,313,718.92	\$ 2,277,930.81	98.45%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
December 31, 2017
CAPITAL PROJECT FUNDS

		Dec-17	Dec-16
Assets	Cash on Demand	\$ 26,845,253.47	\$ 21,598,209.36
	Investments	\$ -	\$ 1,025,776.54
	Accounts Receivable	\$ 545.71	\$ -
	Due from Other Agencies/Funds	\$ -	\$ -
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 26,845,799.18	\$ 22,623,985.90
Liabilities	Accounts Payable	\$ 32,656.26	\$ 30,494.35
	Accrued Salaries	\$ -	\$ -
	Construction Contract Retainage	\$ 77,307.44	\$ 93,773.39
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 109,963.70	\$ 124,267.74
	Reserved for Capital Outlay	\$ 24,587,727.66	\$ 21,282,811.42
	Reserve for Encumbrances	\$ 2,148,107.82	\$ 1,216,906.74
	Ending Fund Balance	\$ 26,735,835.48	\$ 22,499,718.16
Total Liabilities and Fund Balances		\$ 26,845,799.18	\$ 22,623,985.90



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 CAPITAL PROJECT FUNDS

		Original Budget	Amended Budget	Dec-17	Dec-16	<i>Current Yr Actuals Compared to Prior Year Actuals</i>	
						Increase (Decrease) \$\$	Increase -Decrease %
Revenues by Source							
3300	State	\$ 524,946.00	\$ 524,946.00	\$ 7,995.00	\$ 14,158.00	\$ (6,163.00)	-43.53%
3400	Local	\$ 1,260,105.00	\$ 1,375,105.00	\$ 532,469.64	\$ 33,278.09	\$ 499,191.55	1500.06%
3413	District School Tax	\$ 13,654,737.00	\$ 13,654,737.00	\$ 10,087,292.29	\$ 7,362,925.27	\$ 2,724,367.02	37.00%
3XXX	Other	\$ -	\$ 26,910.00	\$ 26,910.00	\$ 1,587.00	\$ 25,323.00	1595.65%
Total Revenues		\$ 15,439,788.00	\$ 15,581,698.00	\$ 10,654,666.93	\$ 7,411,948.36	\$ 3,242,718.57	43.75%
Expenditures by Function							
7400 FACILITIES ACQUISITION							
OBJECT							
6100	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -	
6200	Audio Visual Materials	\$ -	\$ -	\$ -	\$ -	\$ -	
6300	Buildings and Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
6400	Furniture, Fixtures and Equipment	\$ 2,979,370.00	\$ 3,132,540.88	\$ 1,237,898.60	\$ 993,238.33	\$ 244,660.27	24.63%
6500	Motor Vehicles	\$ 2,227,968.00	\$ 2,170,840.00	\$ 102,283.00	\$ -	\$ 102,283.00	
6600	Land	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	
6700	Improvements Other than Buildings	\$ 1,737,318.00	\$ 1,206,959.00	\$ 50,274.57	\$ 424,246.76	\$ (373,972.19)	-88.15%
6800	Remodeling and Renovations	\$ 3,635,889.12	\$ 4,059,747.12	\$ 819,195.10	\$ 1,383,437.09	\$ (564,241.99)	-40.79%
6900	Computer Software	\$ -	\$ 10,458.12	\$ 8,208.12	\$ 32,824.00	\$ (24,615.88)	-74.99%
7300	Dues and Fees	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	
Subtotal for Function 7400		\$ 10,631,045.12	\$ 10,631,045.12	\$ 2,217,859.39	\$ 2,833,746.18	\$ (615,886.79)	-21.73%
9700 TRANSFERS OUT							
OBJECT							
9100	Transfer to General Fund	\$ 7,691,953.00	\$ 7,691,953.00	\$ 3,763,716.29	\$ 4,260,499.44	\$ (496,783.15)	-11.66%
9200	Transfer to Debt Service Fund	\$ 2,746,209.00	\$ 2,746,209.00	\$ 236,347.20	\$ 236,432.00	\$ (84.80)	-0.04%
Subtotal for Function 9700		\$ 10,438,162.00	\$ 10,438,162.00	\$ 4,000,063.49	\$ 4,496,931.44	\$ (496,867.95)	-11.05%
Total Expenditures & Other Uses		\$ 21,069,207.12	\$ 21,069,207.12	\$ 6,217,922.88	\$ 7,330,677.62	\$ (1,112,754.74)	-15.18%
Excess/(Deficit) Revenues vs. Expenditures		\$ (5,629,419.12)	\$ (5,487,509.12)	\$ 4,436,744.05	\$ 81,270.74	\$ 4,355,473.31	5359.21%
Beginning Fund Balance 7/1/16						\$ 22,418,447.42	
Beginning Fund Balance 7/1/17		\$ 22,299,091.43	\$ 22,299,091.43	\$ 22,299,091.43			
Ending Fund Balance		\$ 16,669,672.31	\$ 16,811,582.31	\$ 26,735,835.48	\$ 22,499,718.16	\$ 4,236,117.32	18.83%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET

December 31, 2017

INTERNAL SERVICE FUND - SELF INSURANCE FUND

		Dec-17	Dec-16
Assets	Cash on Demand	\$ 4,434,036.65	\$ 1,727,543.22
	Investments	\$ -	\$ 1,025,776.54
	Accounts Receivable	\$ 58,580.69	\$ 639,812.07
	Inventory	\$ 33,238.31	\$ 33,898.70
	Due from Other Agencies	\$ -	\$ -
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 4,525,855.65	\$ 3,427,030.53
Liabilities	Accounts Payable	\$ 1,234,001.61	\$ 1,246,403.60
	Accrued Salaries	\$ -	\$ -
	Payroll Deduction & Withholdings	\$ 2,125.01	\$ -
	Deferred Revenue	\$ 842,699.39	\$ 1,209,836.77
	Estimated Liability Unpaid Claims	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ 2,078,826.01	\$ 2,456,240.37
	Unreserved Fund Balance	\$ 993,252.69	\$ (383,108.54)
	Reserve for Encumbrances	\$ 30,538.64	\$ -
	Reserve for Inventory	\$ 33,238.31	\$ 33,898.70
	Reserve for Insurance Claims	\$ 1,390,000.00	\$ 1,320,000.00
	Ending Fund Balance	\$ 2,447,029.64	\$ 970,790.16
Total Liabilities and Fund Balances		\$ 4,525,855.65	\$ 3,427,030.53



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 INTERNAL SERVICE FUNDS - SELF INSURANCE FUND

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease)	Increase -Decrease %
Revenues by Source						\$	%
3481	Charges for Services	\$ 8,500.00	\$ 8,500.00	\$ 1,095.00	\$ 5,432.50	\$ (4,337.50)	-79.84%
3484	Premiums	\$ 17,163,692.00	\$ 17,163,692.00	\$ 7,377,248.68	\$ 6,418,647.14	\$ 958,601.54	14.93%
3489	Other Operating Revenue	\$ 150,000.00	\$ 150,000.00	\$ 73,554.00	\$ 1,507,715.75	\$ (1,434,161.75)	-95.12%
34XX	Nonoperating Revenues	\$ 30,000.00	\$ 63,882.00	\$ 37,949.11	\$ 8,334.13	\$ 29,614.98	355.35%
3610	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 600,000.00	\$ (600,000.00)	-100.00%
Total Revenues		\$ 17,352,192.00	\$ 17,386,074.00	\$ 7,489,846.79	\$ 8,540,129.52	\$ (1,050,282.73)	-12.30%
Expenditures by Function							
7700	STAFF SERVICES						
OBJECT							
1000	Salaries	\$ -	\$ 22,413.35	\$ 9,452.16	\$ -	\$ 9,452.16	
2000	Employee Benefits	\$ -	\$ 5,485.93	\$ 2,757.52	\$ -	\$ 2,757.52	
3000	Purchased Services	\$ 3,356,614.00	\$ 3,359,474.50	\$ 1,473,527.55	\$ 1,427,504.21	\$ 46,023.34	3.22%
4000	Energy Services	\$ 4,220.00	\$ 4,220.00	\$ 1,925.74	\$ 1,597.21	\$ 328.53	20.57%
5000	Materials and Supplies	\$ 30,000.00	\$ 30,000.00	\$ 9,670.17	\$ 15,755.41	\$ (6,085.24)	-38.62%
6000	Capital Outlay	\$ 6,500.00	\$ 6,500.00	\$ 458.87	\$ 4,823.95	\$ (4,365.08)	-90.49%
7000	Other Expenses	\$ 5,900.00	\$ 22,700.00	\$ 20,953.13	\$ 307.48	\$ 20,645.65	6714.47%
7700	Claims	\$ 12,727,972.00	\$ 12,727,972.00	\$ 5,652,734.95	\$ 6,643,188.31	\$ (990,453.36)	-14.91%
Subtotal for Function 7700		\$ 16,131,206.00	\$ 16,178,765.78	\$ 7,171,480.09	\$ 8,093,176.57	\$ (921,696.48)	-11.39%
7900	Operation of Plant						
OBJECT							
1000	Salaries	\$ 5,000.00	\$ 4,969.36	\$ 3,939.01	\$ 1,462.93	\$ 2,476.08	169.25%
2000	Employee Benefits	\$ 838.50	\$ 833.24	\$ 622.95	\$ 239.98	\$ 382.97	159.58%
3000	Purchased Services	\$ 1,500.00	\$ 2,000.00	\$ 698.58	\$ 631.80	\$ 66.78	10.57%
5000	Materials and Supplies	\$ 1,000.00	\$ 1,000.00	\$ 328.02	\$ 338.45	\$ (10.43)	-3.08%
6000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
7000	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal for Function 7900		\$ 8,338.50	\$ 8,802.60	\$ 5,588.56	\$ 2,673.16	\$ 2,915.40	109.06%
8100	Operation of Plant		\$ 682.50	\$ 682.50	\$ -		
Total Expenditures & Other Uses		\$ 16,139,544.50	\$ 16,188,250.88	\$ 7,177,751.15	\$ 8,095,849.73	\$ (918,098.58)	-11.34%
Excess/(Deficit) Revenues vs. Expenditures		\$ 1,212,647.50	\$ 1,197,823.12	\$ 312,095.64	\$ 444,279.79	\$ (132,184.15)	-29.75%
Beginning Fund Balance 7/1/16						\$ 526,510.37	
Beginning Fund Balance 7/1/17		\$ 2,134,934.00	\$ 2,134,934.00	\$ 2,134,934.00			
Ending Fund Balance		\$ 3,347,581.50	\$ 3,332,757.12	\$ 2,447,029.64	\$ 970,790.16	\$ 1,476,239.48	152.07%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET

December 31, 2017

ACADEMY OF ENVIRONMENTAL SCIENCE CHARTER SCHOOL

		Dec-17		Dec-16
Assets	Cash on Demand	\$ (617.61)	\$	45,229.73
	Accounts Receivable	\$ -	\$	-
	Due from Other Agencies/Funds	\$ 4,076.42	\$	-
	Prepaid Expenses	\$ -	\$	-
Total Assets		\$ 3,458.81	\$	45,229.73
Liabilities	Accounts Payable	\$ 4,534.67	\$	3,060.40
	Accrued Salaries	\$ -	\$	-
	Construction Contract Retainage	\$ -	\$	-
	Payroll Deduction & Withholdings	\$ 1,767.29	\$	-
	Deferred Revenue	\$ -	\$	-
	Due To Other Agencies/Funds	\$ -	\$	-
Total Liabilities		\$ 6,301.96	\$	3,060.40
	Unreserved Fund Balance	\$ (159,873.65)	\$	(203,698.00)
	Reserve for Encumbrances	\$ 157,030.50	\$	245,867.33
	Ending Fund Balance	\$ (2,843.15)	\$	42,169.33
Total Liabilities and Fund Balances		\$ 3,458.81	\$	45,229.73



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

December 31, 2017

ACADEMY OF ENVIRONMENTAL SCIENCE CHARTER SCHOOL

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease) \$	Increase -Decrease %
Revenues by Source							
3100	Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -	
3200	Federal through State	\$ -	\$ -	\$ -	\$ -	\$ -	
3300	State	\$ 511,174.00	\$ 511,174.00	\$ 196,333.01	\$ 263,345.00	\$ (67,011.99)	-25.45%
3400	Local	\$ -	\$ 500.00	\$ 1,155.35	\$ 176.55	\$ 978.80	554.40%
3600	Transfers from Capital	\$ -	\$ -	\$ -	\$ 23,724.00	\$ (23,724.00)	
3700	Other	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 511,174.00	\$ 511,674.00	\$ 197,488.36	\$ 287,245.55	\$ 89,757.19	31.25%
Expenditures by Function							
5000	Instruction	\$ 343,165.38	\$ 343,523.31	\$ 104,686.53	\$ 182,017.25	\$ (77,330.72)	-42.49%
6100	Pupil Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	
6200	Instructional Media Services	\$ -	\$ -	\$ -	\$ -	\$ -	
6300	Curriculum Development	\$ 4,953.00	\$ -	\$ 1,883.39	\$ 2,491.87	\$ (608.48)	-24.42%
6400	Instructional Staff Training	\$ -	\$ 0.09	\$ 324.56	\$ -	\$ 324.56	
6500	Instruction Related Technology	\$ 32,589.41	\$ 32,589.41	\$ -	\$ 15,682.41	\$ (15,682.41)	-100.00%
7100	School Board	\$ -	\$ -	\$ 5,207.50	\$ -	\$ 5,207.50	
7200	General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	
7300	School Administration	\$ 39,659.91	\$ 42,900.00	\$ 20,932.37	\$ 17,359.89	\$ 3,572.48	20.58%
7400	Facilities Acquisition	\$ 15,992.00	\$ 15,992.00	\$ -	\$ 94,827.04	\$ (94,827.04)	-100.00%
7500	Fiscal Services	\$ 19,812.00	\$ 6,851.00	\$ 15,283.51	\$ 13,842.48	\$ 1,441.03	10.41%
7600	Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	
7700	Central Services	\$ -	\$ 1,883.39	\$ 1,962.80	\$ 3,050.11	\$ (1,087.31)	-35.65%
7800	Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	
7900	Plant Operation	\$ 68,586.94	\$ 81,519.44	\$ 50,746.73	\$ 50,121.05	\$ 625.68	1.25%
8100	Maintenance of Plant	\$ -	\$ -	\$ 895.38	\$ 511.44	\$ 383.94	75.07%
8200	Administration Technology	\$ 6,480.00	\$ 6,480.00	\$ 2,704.85	\$ 4,747.38	\$ (2,042.53)	-43.02%
9100	Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	
9200	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal		\$ 531,238.64	\$ 531,738.64	\$ 204,627.62	\$ 384,650.92	\$ (180,023.30)	-46.80%
9700	Transfers Out	\$ -	\$ -	\$ -	\$ 23,724.00	\$ (23,724.00)	
Total Expenditures & Other Uses		\$ 531,238.64	\$ 531,738.64	\$ 204,627.62	\$ 408,374.92	\$ (203,747.30)	-49.89%
Excess/(Deficit) Revenues vs. Expenditures		\$ (20,064.64)	\$ (20,064.64)	\$ (7,139.26)	\$ (121,129.37)	\$ 113,990.11	-1596.67%
Beginning Fund Balance 7/1/16					\$ 163,298.70		
Beginning Fund Balance 7/1/17		\$ 4,296.11	\$ 4,296.11	\$ 4,296.11			
Ending Fund Balance		\$ (15,768.53)	\$ (15,768.53)	\$ (2,843.15)	\$ 42,169.33	\$ (45,012.48)	-106.74%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
 December 31, 2017
 MYCRO CHARTER SCHOOL

		Dec-17		Dec-16
Assets	Cash on Demand	\$ 62,694.19	\$	81,339.26
	Accounts Receivable	\$ -	\$	-
	Due from Other Agencies/Funds	\$ -	\$	32,948.57
	Prepaid Expenses	\$ 7,804.61	\$	5,398.69
Total Assets		\$ 70,498.80	\$	119,686.52
Liabilities	Accounts Payable	\$ 26,770.05	\$	16,854.87
	Accrued Salaries	\$ -	\$	-
	Construction Contract Retainage	\$ -	\$	-
	Payroll Deduction & Withholdings	\$ 2,256.24	\$	15.00
	Deferred Revenue	\$ -	\$	-
	Due To Other Agencies/Funds	\$ 50,000.00	\$	81,387.55
Total Liabilities		\$ 79,026.29	\$	98,257.42
	Unreserved Fund Balance	\$ (8,527.49)	\$	21,429.10
	Reserve for Encumbrances	\$ -	\$	-
	Ending Fund Balance	\$ (8,527.49)	\$	21,429.10
Total Liabilities and Fund Balances		\$ 70,498.80	\$	119,686.52



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 MYCRO CHARTER SCHOOL

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease) \$	Increase (Decrease) %
Revenues by Source							
3100	Federal Direct	\$ -	\$ -	\$ -	\$ -	\$ -	
3200	Federal through State	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
3300	State	\$ 677,688.00	\$ 677,688.00	\$ 223,119.00	\$ 312,282.00	\$ (89,163.00)	-28.55%
3400	Local	\$ 1,000.00	\$ 1,000.00	\$ 1,036.36	\$ 1,804.04	\$ (767.68)	-42.55%
3700	Other	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 678,688.00	\$ 678,688.00	\$ 224,155.36	\$ 314,086.04	\$ 89,930.68	28.63%
Expenditures by Function							
5000	Instruction	\$ 222,639.00	\$ 222,639.00	\$ 96,846.72	\$ 101,907.77	\$ (5,061.05)	-4.97%
6100	Pupil Personnel Services	\$ 3,532.00	\$ 3,532.00	\$ 1,296.00	\$ 1,630.00	\$ (334.00)	-20.49%
6200	Instructional Media Services	\$ 1,766.00	\$ 1,766.00	\$ 648.00	\$ 815.00	\$ (167.00)	-20.49%
6300	Curriculum Development	\$ 22,080.00	\$ 22,080.00	\$ 8,008.76	\$ 10,070.60	\$ (2,061.84)	-20.47%
6400	Instructional Staff Training	\$ 22,080.00	\$ 22,080.00	\$ 9,491.80	\$ 10,070.32	\$ (578.52)	-5.74%
6500	Instruction Related Technology	\$ 38,861.00	\$ 38,861.00	\$ 14,275.00	\$ 17,910.00	\$ (3,635.00)	-20.30%
7100	School Board	\$ 20,925.00	\$ 20,925.00	\$ 17,800.94	\$ 15,787.76	\$ 2,013.18	12.75%
7200	General Administration	\$ 44,897.00	\$ 44,897.00	\$ 15,342.96	\$ 20,614.11	\$ (5,271.15)	-25.57%
7300	School Administration	\$ 166,974.00	\$ 166,974.00	\$ 61,219.86	\$ 89,024.30	\$ (27,804.44)	-31.23%
7400	Facilities Acquisition	\$ 42,000.00	\$ 42,000.00	\$ 21,000.00	\$ 21,000.00	\$ -	0.00%
7500	Fiscal Services	\$ 20,331.00	\$ 20,331.00	\$ 6,275.00	\$ 7,728.00	\$ (1,453.00)	-18.80%
7600	Food Service	\$ 230.00	\$ 230.00	\$ -	\$ -	\$ -	
7700	Central Services	\$ 22,036.00	\$ 22,036.00	\$ 8,432.75	\$ 10,437.00	\$ (2,004.25)	-19.20%
7800	Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	
7900	Plant Operation	\$ 18,427.00	\$ 18,427.00	\$ 6,554.64	\$ 12,141.43	\$ (5,586.79)	-46.01%
8100	Maintenance of Plant	\$ 847.00	\$ 847.00	\$ 313.00	\$ 386.00	\$ (73.00)	-18.91%
8200	Administration Technology	\$ 847.00	\$ 847.00	\$ 313.00	\$ 386.00	\$ (73.00)	-18.91%
9100	Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	
9200	Debt Service	\$ 27,250.00	\$ 27,250.00	\$ -	\$ -	\$ -	
Subtotal		\$ 675,722.00	\$ 675,722.00	\$ 267,818.43	\$ 319,908.29	\$ (52,089.86)	-16.28%
9700	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ 675,722.00	\$ 675,722.00	\$ 267,818.43	\$ 319,908.29	\$ (52,089.86)	-16.28%
Excess/(Deficit) Revenues vs. Expenditures		\$ 2,966.00	\$ 2,966.00	\$ (43,663.07)	\$ (5,822.25)	\$ (37,840.82)	649.93%
Beginning Fund Balance 7/1/16					\$ 27,251.35		
Beginning Fund Balance 7/1/17		\$ 35,555.00	\$ 35,135.58	\$ 35,135.58			
Ending Fund Balance		\$ 38,521.00	\$ 38,101.58	\$ (8,527.49)	\$ 21,429.10	\$ (29,956.59)	-139.79%

CITRUS COUNTY SCHOOL BOARD
COMBINED BALANCE SHEET
 December 31, 2017
 PRIVATE PURPOSE TRUST FUND

		Dec-17	Dec-16
Assets	Cash on Demand	\$ 214,563.40	\$ 215,701.80
	Investments	\$ -	\$ -
	Accounts Receivable	\$ -	\$ -
	Due from Other Agencies/Funds	\$ -	\$ -
	Prepaid Expenses	\$ -	\$ -
Total Assets		\$ 214,563.40	\$ 215,701.80
Liabilities	Accounts Payable	\$ -	\$ -
	Accrued Salaries	\$ -	\$ -
	Deferred Revenue	\$ -	\$ -
	Due To Other Agencies/Funds	\$ -	\$ -
Total Liabilities		\$ -	\$ -
	Unreserved Fund Balance	\$ 214,563.40	\$ 215,701.80
	Reserve for Encumbrances	\$ -	\$ -
	Ending Fund Balance	\$ 214,563.40	\$ 215,701.80
Total Liabilities and Fund Balances		\$ 214,563.40	\$ 215,701.80



CITRUS COUNTY SCHOOL BOARD
MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 December 31, 2017
 PRIVATE PURPOSE TRUST FUND

		Original Budget	Amended Budget	Dec-17	Dec-16	Current Yr Actuals Compared to Prior Year Actuals	
						Increase (Decrease)	Increase (Decrease)
						\$\$	%
Revenues by Source							
3431	Interest	\$ -	\$ -	\$ 1,329.99	\$ 107.14	\$ 1,222.85	
3440	Gifts, Grants, Bequests	\$ -	\$ -	\$ -	\$ 215,594.66	\$ (215,594.66)	
Total Revenues		\$ -	\$ -	\$ 1,329.99	\$ 215,701.80	\$ (214,371.81)	
Expenditures by Function							
9100	COMMUNITY SERVICE						
OBJECT							
7900	Misc Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal for Function 9200		\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures & Other Uses		\$ -	\$ -	\$ -	\$ -	\$ -	
Excess/(Deficit) Revenues vs. Expenditures		\$ -	\$ -	\$ 1,329.99	\$ 215,701.80	\$ (214,371.81)	
Beginning Fund Balance 7/1/16					\$ -		
Beginning Fund Balance 7/1/17		\$ 213,233.41	\$ -	\$ 213,233.41			
Ending Fund Balance		\$ 213,233.41	\$ -	\$ 214,563.40	\$ 215,701.80	\$ (1,138.40)	

Inverness, Florida
December 12, 2017

An Administrative Hearing and Regular Meeting were held at the District Services Center located at 1007 West Main Street, Inverness, Florida on Tuesday, December 12, 2017. Present: Sandra "Sam" Himmel – Superintendent; Douglas A. Dodd – Chairman, Thomas Kennedy – Vice Chairman, School Board Members: Virginia Bryant, Sandra Counts, 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. 18-19, 18-20, 18-22 and 18-25.

The Administrative Hearing was closed at 3:17 p.m.

REGULAR MEETING

Chairman Dodd opened the Regular Meeting at 4:00 p.m. Linda Powers had opening exercises and introduced Mark Garlock, Instructor from Crystal River High School (CRHS). Mr. Garlock introduced students who performed various holiday melodies. Mrs. Powers asked Melissa Baird, Assistant Principal for CRHS, to lead the Pledge of Allegiance to the Flag of the United States of America.

ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

Chairman Dodd requested three items be added the agenda for good cause and would be placed under item VI. School Support Services, Jonny Bishop:

- 3) Approve Scott Hebert, Executive Director of Educational Services, effective January 3, 2018
- 4) Approve Patricia Douglas, Director of Area Schools and Elementary Education, effective January 3, 2018
- 5) Approve new substitute pay rates

Thomas Kennedy moved adoption of agenda as recommended by the Superintendent with the changes for good cause; seconded by Linda Powers and carried unanimously.

CITIZEN COMMENTS

None.

APPROVED CONSENT AGENDA–(Recognition of donation)– Attachment A
Virginia Bryant moved to approve the Consent Agenda; seconded by Thomas Kennedy and carried unanimously. The Executive Secretary to the School Board read the donation into the record. Chairman Dodd expressed appreciation for the many donations to the Citrus County Schools.

PRESENTATION: 4:00 P.M.

- A. Citrus High School students reflecting on Marine Science Station learning partnership – Gene Trescott (copy in supplemental file)

Mr. Trescott explained the partnership with Citrus High School Biology classes and the Marine Science Station. The Crystal River Annual Biodiversity Survey or the C.R.A.B.S. Lab Observations of the Biodiversity provides long-term data to the types and the distribution of the Flora and Fauna of the Crystal River Estuary. A few of Mr. Trescott's students shared their experiences at the Marine Science Station with their hands-on, three day/two night field trip.

Thomas Kennedy thanked Chairman Dodd for providing the poinsettias in the board room.

SCHOOL SUPPORT SERVICES, JONNY BISHOP

- B. Human Resources, Suzy Swain
 - 1) Approved Instructional and Support Recommendations (copy in supplemental file)

Sandra Counts moved to approve Instructional and Support Recommendations; seconded by Virginia Bryant and carried unanimously.

- 2) Approved Eric Stokes, Director of Facilities, Construction and Maintenance, effective February 9, 2018 (copy in supplemental file)

Linda Powers moved to approve Eric Stokes, Director of Facilities, Construction and Maintenance, effective February 9, 2018; seconded by Virginia Bryant and carried unanimously.

- 3) Approved Scott Hebert, Executive Director of Educational Services, effective January 3, 2018 (copy in supplemental file)

Virginia Bryant moved to approve Scott Hebert, Executive Director of Educational Services, effective January 3, 2018; seconded by Thomas Kennedy and carried unanimously.

- 4) Approved Patricia Douglas, Director of Area Schools and Elementary Education, effective January 3, 2018 (copy in supplemental file)

Thomas Kennedy move to approve Patricia Douglas, Director of Area Schools and Elementary Education, effective January 3, 2018; seconded by Virginia Bryant and carried unanimously.

- 5) Approved new substitute pay rates (copy in supplemental file)

Thomas Kennedy moved to approve new substitute pay rates; seconded by Sandra Counts. Mr. Kennedy thanked Mr. Bishop for bringing this item to the board meeting and stressed how much substitutes are needed in this county. The vote was taken and carried unanimously.

FINANCE, MIKE MULLEN

- L. Approved Budget Amendment #2 – October 2017 (copy in supplemental file)

Chairman Dodd shared he had pulled this item with regards to the adjustment for emergency hurricane/storm appropriations and requested, Tammy Wilson, Director of Finance, give an overview of the FEMA reimbursements and the effect this has had on the Finance Department. Ms. Wilson responded. Following discussion; Virginia Bryant moved to approve Budget Amendment #2 – October 2017; seconded by Linda Powers and carried unanimously.

CITIZEN COMMENTS

None.

ATTORNEY, LEGAL MATTERS

- A. Approved the Resolution regarding the Land Exchange Agreement dated January 10, 2017 between the School Board of Citrus County, Florida with RMC 19 & 44, LLC (copy in supplemental file)

Attorney Bradshaw gave a brief overview of this resolution regarding the Land Exchange Agreement. Thomas Kennedy moved to approve the Resolution regarding the Land Exchange Agreement dated January 10, 2017 between the School Board of Citrus County, Florida with RMC 19 & 44, LLC; seconded by Virginia Bryant. Following a brief discussion, the vote was taken and carried unanimously.

Attorney Bradshaw also reminded the Board of the on-going litigation with Best and Brightest.

APPROVED MINUTES

Linda Powers moved to approve the minutes of the Regular Meeting, Organizational Meeting and Annual Leasing Corporation Meeting of November 14, 2017; seconded by Thomas Kennedy and carried unanimously.

BOARD MEMBER COMMITTEE REPORTS AND ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

Mike Mullen mentioned that in January Amy Crowell, Director of Research and Accountability, will inform the Board of the changes the District will be facing this year with graduating students. This will pertain to Ed Options, which is no longer available, and how it will impact the graduation rate.

Virginia Bryant reminded everyone of the Foundation Fest, Friday evening in Inverness. She mentioned how awesome the Academy of Environmental Science's Science Fair was last Friday.

Linda Powers shared that Habitat for Humanity was working with Withlacoochee Technical College (WTC) construction classes and how well things were going.

Sandra Counts was pleased with the partnership and forthcoming of the new Academy at WTC. She also shared that she felt over-whelmed with the many programs scheduled in December. She suggested that maybe next year the calendar of events would not have multiple programs scheduled on the same day.

Thomas Kennedy felt there was a good opportunity, as the District transitions to the seven-period day, to provide pathways or study guides for high school students and their parents. He shared his appreciation for all those who came together to have a multi-year teacher salary market adjustment to make Citrus County Schools more competitive with surrounding districts. Mr. Kennedy commented on the importance of retaining the teachers already in the District. He suggested the Board and Administrators consider ways that might help lighten the load on teachers.

Douglas Dodd regrets he will not be able to attend the Foundation Fest as he will be attending his daughter's college graduation. He shared his appreciation of all who worked on negotiations but felt it would be helpful to everyone if the process were started earlier. Mr. Dodd suggested the SAEC (School Advisory Enhancement Councils) committee assignments be discussed at the April meeting then he would make those appointments at the May meeting. This would allow the Board to work on the School Improvement Plan during the summer and begin the school year at their assigned schools. Chairman Dodd reminded the Board there was no Workshop this month but December 19th at 9:00 a.m. there would be a Termination Hearing. Mr. Dodd gave a shout-out to Coach Nate Varnadore, voted the Tampa Bay Buccaneers Coach of the Year. There was a donation by the Buccaneers

Organization to the Citrus High School program and Coach Varnadore received four tickets to the super bowl. In conclusion, Chairman Dodd presented Superintendent Himmel with a certificate for being a Consortium of Florida Education Foundation (CFEF) Statewide STAR Superintendent Finalist. Mrs. Himmel was recognized at the Conference of Florida School Boards Association and Florida Association of District School Superintendents in Tampa, as one of three finalists for the Outstanding Superintendent Statewide STAR Recognition Award.

Superintendent Himmel mentioned Friday, December 15th was Ugly Sweater Day and reminded the Board of the Christmas Luncheon on December 20th.

ADJOURNMENT

Chairman Dodd adjourned the Regular Meeting at 5:12 p.m.

Douglas A. Dodd
Chairman

Sandra Himmel
Superintendent

ATTACHMENT – A

School Operations, Mike Mullen

A. Educational Services

- 1) Approved the 2018-2019 School Calendar for Citrus County Schools (copy in supplemental file)
- 2) Approved 2017-2018 School Volunteers (copy in supplemental file)
- 3) Approved the purchase of International Baccalaureate exam and registration fees (copy in supplemental file)
- 4) Approved curriculum intervention reading program for a total worth of \$17,510 for four of our elementary schools from Up-Words Reading (copy in supplemental file)
- 5) Approved the 2017-2018 School Improvement Plans for CRE, CSE, CRP, FCE, FRE, HER, HOM, IPS, LPS, PGE, RCE, CSM, CRM, IMS, CHS, CRHS, LHS, CREST, WTC and SRMI (copy in supplemental file)

School Support Services, Jonny Bishop

A. Facilities and Construction, Alan Burcaw

- 1) Listing of Public Parcels owned by the Citrus County School Board (copy in supplemental file)
- 2) Approved Pre-Qualification of Contractors for Educational Facilities (copy in supplemental file)

- 3) Approved the Selection Committee's Consultant Recommendation for the Roger Weaver Educational Complex Evacuation Route and Traffic Improvements Study (copy in supplemental file)
 - 4) Approved advertising for bids for Re-Roofing at Inverness Primary School Bldgs. 1A, 3, & 5 (copy in supplemental file)
- C. Risk Management and Employee Relations, Cheri Cernich
Approved the 2017-2018 Best Practices Self -Assessment Report for School Safety & Security (copy available in Risk Management Office)

Finance, Mike Mullen

- A. Approved Disposal of Surplus Property (copy in supplemental file)
- B. Approved award of Bid #2018-12 Site Work Contract Labor to Pave-Rite, Inc (copy in supplemental file).
- C. Approved the \$1,000 donation to Rock Crusher Elementary School from Jewel Lamb of Crystal Chevrolet (copy in supplemental file)
- D. Approved the donation of five (5) iPads and five (5) Otterboxes for total of \$1,915 to Inverness Primary School from DonorsChoose.org (copy in supplemental file)
- E. Approved the \$1,000 donation to Crystal River Middle School from April Royal, Phil Royal Legacy, Incorporated (copy in supplemental file)
- F. Approved the \$1,000 donation to Citrus High School from Law Office of Grant & Dozier, LLC (copy in supplemental file)
- G. Approved the \$2,000 donation to Crystal River High School from Helen Bertine (copy in supplemental file)
- H. Approved the \$500 donation to Crystal River High School from Mark King (copy in supplemental file)
- I. Approved the \$2,000 donation to Crystal River High School from Carole S. Vince (copy in supplemental file)
- J. Approved the \$1,000 donation to Crystal River High School from Darrin and Holly Elpers (copy in supplemental file)
- K. Approved the \$1,000 donation to Crystal River High School from John McLay (copy in supplemental file)

Informational Items

- A. October 2017 Cash and Investment Report (copy in supplemental file)
- B. Financial Statements as of October 2017 (copy in supplemental file)

Inverness, Florida
January 19, 2018

A Workshop was held at the College of Central Florida Conference Center, 3800 South Lecanto Highway, Lecanto, Florida on Friday, January 19, 2018. Present: Douglas A. Dodd – Chairman; Thomas Kennedy – Vice Chairman; School Board Members: Sandra Counts and Linda B. Powers.

WORKSHOP

Board of County Commissioners Chairman Ron Kitchen opened the Workshop at 9:00 a.m. Cabot McBride provided the invocation, followed by the Pledge of Allegiance to the Flag of the United States of America. Chairman Kitchen provided an overview of the purpose of the Community Elected Leadership Summit and introductions were made.

Commissioner Scott Carnahan
Commissioner Brian Coleman
Commissioner Jeff Kinnard
Commissioner Ron Kitchen
Commissioner Jimmie T. Smith
County Administrator Charles R. Oliver
County Attorney Denise Lyn
Citrus County Public Information Officer Cindi Oswald
Councilman Cabot McBride, City of Inverness
Councilman David Ryan, City of Inverness
Councilman Mike Gudis, City of Crystal River
City of Crystal River Manager Dave Burnell
School Board Member Sandra Counts
School Board Member Douglas A. Dodd
School Board Member Thomas Kennedy
School Board Member Linda B. Powers
Citrus County School Board Staff Member Chuck Dixon

Discussion was held regarding career education, economic development, and mental health as well as other concerns within the County. There was a working lunch.

In closing, each member provided an overview of the topics discussed.

ADJOURNMENT

The Workshop was adjourned at 2:15 p.m.

Douglas A. Dodd
Chairman

Sandra Himmel
Superintendent

Inverness, Florida
January 9, 2018

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 9, 2018. Present: Sandra "Sam" Himmel – Superintendent; Douglas A. Dodd – Chairman, Thomas Kennedy – Vice Chairman, School Board Members: Virginia Bryant, Sandra Counts, Linda B. Powers and R. Wesley Bradshaw, School Board Attorney.

ADMINISTRATIVE HEARING

The Administrative Hearing was cancelled.

REGULAR MEETING

Chairman Dodd opened the Regular Meeting at 4:00 p.m. Sandra Counts had opening exercises and introduced Garrett Manning, Instructor at Rock Crusher Elementary School. Mr. Manning shared it was his pleasure to showcase Rock Crusher Elementary Schools, "Voices of the Rock 2017 Chorus", who performed several Bah, Humbug melodies. He reflected on how the students and chorus school events are supporting Veterans. Following the presentation, Mr. Manning led the Pledge of Allegiance to the Flag of the United States of America.

ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

Linda Powers moved to Adopt the Agenda as recommended by the Superintendent; seconded by Virginia Bryant and carried unanimously.

CITIZEN COMMENTS

None.

APPROVED CONSENT AGENDA – (Recognition of donation)

Virginia Bryant moved to approve the Consent Agenda; seconded by Thomas Kennedy and carried unanimously. The Executive Secretary to the School Board read the donations into the record.

PRESENTATION

- A. Recognized Lecanto High School Academic Team for placing 1st in the District and will move to compete in the 2018 Commissioner's Academic Challenge in Orlando, Florida (copy in supplemental file)

Stephanie Gardner, Supervisor of Research and Accountability, recognized the participants of the Lecanto High School Academic Team for placing 1st in the District. Followed by the recognition of high school students who placed in the 2017 District Academic Buzz Off and will go on to compete in the 2018 Commissioner's

Academic Challenge in Orlando, Florida. Students were presented with Academic Team shirts and personally congratulated by Superintendent Himmel and Chairman Dodd, on behalf of the School Board.

SCHOOL SUPPORT SERVICES, JONNY BISHOP

B. Human Resources, Suzy Swain

Approved Instructional and Support Recommendations (copy in supplemental file)

Jonny Bishop, Executive Director of School Support Services, reflected on the upcoming retirement of Dr. Mike Geddes, Director of Instructional Technology and recognized him for his many years of service and technology expertise. Linda Powers moved to approve the Instructional and Support Recommendations; seconded by Sandra Counts and carried unanimously.

FINANCE, MIKE MULLEN

B. Bids:

- 3) Approved renewal of Bid #2015-41 Shredded Mulch to Bolling Forest Products, Inc. (copy in supplemental file)

Chairman Dodd mentioned this was an item he had some questions about and have been answered; however, felt it was valid to discuss it in front of the Board. This was a bid which was brought to the Board twice a year and spending in the neighborhood of \$100,000 for mulch. Eric Stokes, Director of Facilities, Construction and Maintenance, provided a brief overview on the renewal bid process, the cost associated with the shredded mulch and the playground safety issues to adhere to Risk Management guidelines. Discussion ensued on the various types of mulch (artificial/synthetic various traditional products) and how schools maintain assessment of playgrounds. Thomas Kennedy moved to approve the renewal of Bid #2015-41 Shredded Mulch to Bolling Forest Products, Inc.; seconded by Linda Powers and carried unanimously.

CITIZEN COMMENTS

None.

ATTORNEY, LEGAL MATTERS

None.

APPROVED MINUTES

Virginia Bryant moved to approve the minutes of the December 5, 2017 Special Meeting; seconded by Sandra Counts and carried unanimously.

BOARD MEMBER COMMITTEE REPORTS AND ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

Virginia Bryant enjoyed the annual Christmas luncheon which was quite festive and was looking forward to the new year.

Linda Powers referenced to the National Law Appreciation Day which is on January 9th. She stated a few statistics, nation-wide, on officers killed, assaulted and injured in the line-of-duty. Mrs. Powers thanked law enforcement officers for protecting us. Chairman Dodd appreciated her for bringing that information forward and her comments. He certainly wanted our students to show respect for authority and the laws and rules we live by. Mrs. Powers spoke about her guest column in the Citrus Chronical for mental health.

Sandra Counts participated in the judging of Tropicana Speech Contests at various schools and was very impressed with the student speeches.

Thomas Kennedy gave some information regarding the introduction of House Bill 427, Instructional Personnel and Student Administrative Salary Schedule, which would end the state mandate for teacher merit pay. Mr. Kennedy referenced Florida Statute 1003.44 and possible changes to Policy 3.60 Flag Display and Pledge. Mr. Kennedy shared his concern regarding time certain for citizen comments for the public to address topica that are not on the agenda. Following discussion Chairman Dodd suggested this be placed on a future Workshop Agenda and suggested Attorney Bradshaw be present at that meeting. Thomas Kennedy referenced the Budget Amendments and suggested they be automatic pulls for discussion on future agendas.

Chairman Dodd shared information regarding the Youth Leadership Citrus government program to be held on February 13, 2018, the upcoming Martin Luther King Day Unity Walk in Inverness and the Martin Luther King Day Parade in Crystal River. He reminded the Board of the 3rd Annual Leadership Summit to be held at the College of Central Florida's Citrus Campus on January 19, 2018, beginning at 9:00 a.m. Virginia Bryant mentioned she was unable to attend as she will be representing the District at the Florida Insurance School Board Trust (FSBIT) Meeting. Mr. Dodd briefly outlined the January 23rd Workshop topics. A discussion ensued regarding the expulsion process at the Regular Board Meetings. Chairman Dodd shared more dates and events coming up; Florida School Board Association (FSBA) 31st Annual Legislature Days in Tallahassee on February 7-9, 2018 and Galaxy of the Stars to be held at the College of Central Florida's Citrus Campus on January 25, 2018 beginning at 5:30 p.m. Chairman Dodd purchased some medals and shared them with the Board. He felt that as the Board members noticed students behaving in an exceptional manner that they could give the student a medal as an "atta boy" to help boost morale.

ANY OTHER BUSINESS

Jonny Bishop presented the Board with a timeline for the traffic study to be done at the Lecanto Complex. He shared that the study would take between ninety and a hundred and twenty days. The goal is to have a proposal for Board approval at the June meeting.

ADJOURNMENT

Chairman Dodd adjourned the Regular Meeting at 5:20 p.m.

PUBLIC HEARING:

Chairman Dodd opened the Public Hearing at 5:36 p.m.

- A. Approved the revision to Policy 3.60, Flag Display and Pledge (copy in supplemental file)
- B. Approved the revision to Policy 5.80, Athletics (copy in supplemental file)
- C. Approved the revision to Policy 6.301, Conflict of Interest in Purchasing (copy in supplemental file)
- D. Approved the revision to Policy 8.80, Records Retention and Disposal (copy in supplemental file)
- E. Approved the revisions to Policy 8.804, Authenticator Management (copy in supplemental file)
- F. Approved the revisions to Policy 8.805, Bluetooth Technologies (copy in supplemental file)
- G. Approved the revisions to Policy 8.806, Disposal of Physical Media (copy in supplemental file)
- H. Approved the revisions to Policy 8.807, Encryption (copy in supplemental file)

Chuck Dixon, Director of Planning and Growth Management, presented the policies to the Board. Discussion regarding possible changes to Policy 3.60 and Policy 8.804 ensued. Thomas Kennedy moved to approve revisions to Policy 3.60, 5.80, 6.301, 8.80, 8.804, 8.805, 8.806, 8.807; seconded by Linda Powers. Chairman Dodd asked for Public Comment on each Policy. There being none, the vote was taken and carried unanimously.

The Public Hearing was closed at 5:43 p.m.

Douglas A. Dodd
Chairman

Sandra Himmel
Superintendent

ATTACHMENT – A

Educational Services, Scott Hebert

- A. Approved 2017-2018 School Volunteers (copy in supplemental file)
- B. Approved to advertise for a Public Hearing at the March 13, 2018 School Board Meeting to receive public comment on the recommended materials for our 2017-2018 instructional materials Science adoption (copy in supplemental file)
- C. Approved renewal of Symantec Enterprise Antivirus software license (copy in supplemental file)
- D. Approved the 2017-2018 School Advisory Enhancement Council Membership Nomination forms for CRE, CSE, CRP, FCE, FRE, HER, HOM, IPS, LPS, PGE, RCE, CSMS, CRMS, IMS, LMS, CHS, CRHS, LHS, CREST, WTC and SRMI (copy in supplemental file)
- E. Other Sites
 - 1) Approved the agreement between the Citrus County School Board, Withlacoochee Technical College and CoreCivic of Tennessee, LLC for the use of the Citrus County Public Safety Training Center, the Firearms Training Complex, and the Vehicle Operations Training Complex (copy in supplemental file)
 - 2) Approved the agreement between the Citrus County School Board, Withlacoochee Technical College and Nature Coast EMS regarding the use of the Citrus County Public Safety Training Center, the Firearms Training Complex and the Vehicle Operations Training Complex (copy in supplemental file)
 - 3) Approved the agreement between Citrus County School Board, Withlacoochee Technical College and the State Attorney's Office regarding the use of the Citrus County Public Safety Training Center Facilities, Firearms Training Complex and the Vehicle Operations Training Complex (copy in supplemental file)

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 advertising for bids for the Hernando Elementary School Kitchen Renovation & Remodeling (copy in supplemental file)
 - 3) Approved advertising for bids for the Lecanto Middle School Partial Heating, Ventilating and Air Conditioning Replacement (copy in supplemental file)

Finance, Mike Mullen

- A. Approved Disposal of Surplus Property (copy in supplemental file)
- B. Bids:
 - 1) Approved renewal of Bid #2014-27 Network Cabling Services to Aurora Fiber & Communications Corp (copy in supplemental file)
 - 2) Approved renewal of Bid #2015-09 Commercial Electrical Services to Central Florida Electric of Ocala, LLC (copy in supplemental file)
 - 4) Approved renewal of Bid #2016-27P Industrial Hygiene Consulting Services piggyback of Orange County BOCC Y15-105 Industrial Hygiene Consulting Services to GLE Associates, Inc. (copy in supplemental file)
- C. Approved the \$1,000 donation to Forest Ridge Elementary School from the Beverly Hills Lions Foundation, Inc. (copy in supplemental file)
- D. Approved the \$1,500 donation to the Marine Science Station from Nature Coast Lady Anglers (copy in supplemental file)
- E. Approved the \$500 donation to Crystal River High School from St. Anne's Episcopal Church (copy in supplemental file)
- F. Approved the \$1,000 donation to Crystal River High School from Joseph F. Bennett, Sr. Trust c/o/ Michael Tringali, CPA, Trustee (copy in supplemental file)
- G. Approved Budget Amendment #3 November 2017 (copy in supplemental file)

Informational Items

- A. November 2017 Cash and Investment Report (copy in supplemental file)
- B. Financial Statements as of November 2017 (copy in supplemental file)

Inverness, Florida
January 23, 2018

A Special Meeting and Workshop were held at the District Service Center located at 1007 West Main Street, Inverness, Florida on Tuesday, January 23, 2018. Present: Mike Mullen – Assistant Superintendent; Douglas A. Dodd – Chairman; Thomas Kennedy - Vice Chairman; School Board Members: Virginia Bryant, Sandra Counts, Linda B. Powers; and R. Wesley Bradshaw, School Board Attorney.

SPECIAL MEETING

Chairman Dodd opened the Special Meeting at 9:00 a.m. Sandra Counts had opening exercises and reflected on Martin Luther King Day. She focused on the Unity theme which was celebrated in Citrus County this past week. Ms. Counts led the Pledge of Allegiance to the Flag of the United States of America.

ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

Virginia Bryant moved adoption of the agenda as recommended by Superintendent; seconded by Linda Powers and carried unanimously.

CITIZEN COMMENTS

None.

EDUCATIONAL SERVICES, SCOTT HEBERT

- A. Approval for the Florida Department of Health Citrus to provide cancer prevention HPV vaccine to 6th grade students along with the State required Tdap vaccine (copy in supplemental file)

Pam Carnevale, Student Health Specialist, briefly highlighted the request for the HPV vaccine. Discussion ensued regarding District staff, who does not administer the vaccine and the number of students participating. Sandra Counts moved approval for the Florida Department of Health Citrus to provide cancer prevention HPV vaccine to 6th grade students along with the State required Tdap vaccine; seconded by Linda Powers and carried unanimously.

SCHOOL SUPPORT SERVICES, JONNY BISHOP

- A. Human Resources, Suzy Swain
 - 1) Approved Instructional and Support Recommendations (copy in supplemental file)

Linda Powers moved to approve the Instructional and Support Recommendations; seconded by Thomas Kennedy. Following discussion, the vote was taken and carried unanimously. Mr. Kennedy inquired on the number of open positions

throughout the District and felt staff was actively pursuing recruitment issues. Jonny Bishop, Executive Director of School Support Services, responded.

ATTORNEY, LEGAL MATTERS

Nothing at this time.

ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD

Mike Mullen, Assistant Superintendent, requested Tammy Wilson, Director of Finance, come forward to address recent budgetary changes. Ms. Wilson distributed and reviewed the 3rd calculation and the Governor's Budget recommendations for 2018-2019. There was some discussion regarding the Digital Dollars on the Governor's Budget. Mr. Kennedy shared what he knew on this subject. Inquiries were made regarding funding allocations for students who leave high school and enroll in virtual school and lottery dollars, state and nation-wide. Discussion ensued. Ms. Wilson shared the upcoming dates from the Budget Calendar, explaining the timeline of the budgets to be done.

Chairman Dodd noted that July 31st will be the Board Workshop.

Virginia Bryant inquired how many watched Lecanto High School on Bay News 9.

Sandra Counts shared the SAEC (School Advisory Enhancement Council) meeting at Lecanto Middle School went very well. She enjoyed the Martin Luther King Day festivities and felt the Community Summit Meeting was very successful.

Douglas Dodd mentioned the SAEC meeting at Inverness Primary School and also felt the Community Summit Meeting went very well.

ADJOURNMENT

Chairman Dodd adjourned the Special Meeting at 9:30 a.m.

EXECUTIVE SESSION

An Executive Session was called at 9:30 a.m. pursuant to Florida Statute 281.301 and the room was cleared except for appropriate designated personnel.

The Executive Session was closed at 9:52 a.m.

WORKSHOP

Chairman Dodd called the Workshop to order at 10:07 a.m.

TOPICS:

- A. Policy Review

Chuck Dixon, Director of Planning and Growth Management, referred Policy 2.26 to Amy Crowell, Director of Research and Accountability.

Policy 2.26, School Improvement and Education Accountability (copy in supplemental file)

Amy Crowell explained this policy would need to be revised after getting clarification from the State regarding the reporting section. However, she requested feedback from the Board about approving all School Improvement Plans (SIP), not just for schools whose grades are D or F. Following discussion, it was decided that Policy 2.26 would move forward with some verbiage revisions and all SIPs would be brought before the Board for approval at a future meeting.

Policy 5.20, Student Assignment (copy in supplemental file)

Chuck Dixon discussed the revisions. The consensus was to move forward with advertising.

Policy 5.201, Students Out of Zone Transfers/Choice (copy in supplemental file)

Chuck Dixon explained this new policy. Following discussion, the consensus was to move forward.

Policy 6.41, Instructional Employee Performance Criteria (copy in supplemental file)

Chuck Dixon briefly shared the changes with no comment from the Board.

Policy 6.70, Staff Training (copy in supplemental file)

Chuck Dixon shared the changes and responded to the Board's concerns.

B. Public input during School Board Meetings

Chairman Dodd requested this topic be placed on the agenda for the Board to discuss the issue of having a time certain for public input at meetings. It was decided to have citizen comments for agenda items at the beginning of the meeting, a time certain for any other comments at 5:15 p.m. and then, at the Chairman's discretion, offer another opportunity to provide public input before any other business.

C. Graduation Rate Calculations and recent changes due to House Bill 7069 (copy in supplemental file)

Amy Crowell, Director of Research and Accountability, presented information regarding the Four-Year Graduation Rate for 2016-2017. She explained that a cohort is a group of students entering 9th grade at the same time and scheduled to graduate in four years with a regular high school diploma. Mrs. Crowell reviewed how the cohort is adjusted if students transfer in or out of the group. She went over the two major legislative actions that have impacted graduation rates. Mrs. Crowell shared several charts showing the graduation rate for Citrus County vs. State from 2003 through 2017. She presented the information broken down by gender, disability status, economically/disadvantaged status, at-risk states and by subgroups. The Board asked for and received clarification throughout this presentation.

Chairman Dodd called for a short recess and reconvened the Workshop at 11:52 p.m.

D. Health Insurance Fund Update (copy in supplemental file)

Cheri Cernich, Director of Risk Management, reviewed the end of the 2017 calendar year update on the District's health insurance. Mrs. Cernich presented claims data for calendar years 2014 through 2017. She shared the claims breakdown by medical and pharmacy costs; average claims for January through December; average monthly premium revenue; revenue and expenses quarterly; plan migration and the Wellness Center utilization. There was some discussion concerning the hours of operation at both the Beverly Hills site and the Inverness site. Mrs. Cernich concluded her presentation with the "no shows" situation and discussion ensued on strategies to reduce this number.

E. Other Topics

David Roland, Director of Secondary Education, shared information regarding a 7-period day and how that affects a student's schedule at the Academy of Environmental Science (AES). The plan will be for 9th and 10th grade students to be able to attend AES all year. He shared information on the courses these students would need to take which was decided in collaboration with the high school counselors. Mr. Roland stated this information would be brought to the Board for approval at a later date. Discussion ensued.

Sandra Counts referenced the Summit meeting and asked Mr. Roland if schools could focus on liter issues within our schools. Mr. Roland responded.

Virginia Bryant asked if there was a schedule for meeting with representatives in Tallahassee. Chairman Dodd responded to this question.

Linda Powers attended a meeting at The Centers and distributed a hand-out regarding the abuse and treatment of opioid overdoses. She attended SAEC meetings at Hernando Elementary School and Crystal River High School and felt both meetings were very good. Mrs. Powers shared her concerns with the expulsion process. The Board felt they needed individual time to read each report, even if it's not contested. Mrs. Powers mentioned going to the Community Summit Meeting and was very appreciative of all that was said in that meeting.

Chairman Dodd will be speaking at the Galaxy of the Stars. Thomas Kennedy commended Brian Coleman and his support of the school system.

ADJOURNMENT

Chairman Dodd adjourned the Workshop at 12:55 p.m.

Douglas A. Dodd
Chairman

Mike Mullen
Assistant Superintendent