



**SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS**

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

April 2, 2019

ADMINISTRATIVE HEARING: 3:00 P.M.  
REGULAR MEETING: 4:00 P.M.  
PUBLIC HEARING: 5:00 P.M.  
OF THE  
CITRUS COUNTY SCHOOL BOARD  
April 9, 2019

THOMAS KENNEDY  
DISTRICT 1

VIRGINIA BRYANT  
DISTRICT 2

DOUGLAS A. DODD  
DISTRICT 3

SANDRA COUNTS  
DISTRICT 4

LINDA B. POWERS  
DISTRICT 5

**AGENDA:**

**ADMINISTRATIVE HEARING: 3:00 P.M.**

**PUBLIC HEARING: 5:00 P.M.**

- A. Approve/adopt the new Policy 3.61 Religious Expression in Public Schools
- B. Approve/adopt the revision of Policy 4.65 Virtual Instruction
- C. Approve/adopt the revision of Policy 5.09 Requirements for Original Entry
- D. Approve/adopt the revision of Policy 6.27 Report of Misconduct
- E. Approve/adopt the new Policy 7.26 Hospitality Funds
- F. Adopt Attendance Boundary Maps for the 2019-20 School Year (same attendance boundaries as 2018-19)

**REGULAR MEETING: 4:00 P.M.**

Opening Exercise and Pledge of Allegiance

I. ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT

II. CITIZEN COMMENTS

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

III. APPROVE CONSENT AGENDA – (Recognition of donations)

IV. PRESENTATION

Update on YMCA Programs in the Schools and Video on YMCA Academic Enrichment Program

V. OTHER BUSINESS

Hospital Board Discussion

- VI. EDUCATIONAL SERVICES, SCOTT HEBERT
  - A. Approval of the 2018-2019 School Volunteers
  - B. Motion to approve the purchase of Advanced Placement Exams
  - C. Approve the agreement between the School Board of Citrus County, Florida and PACE Center for Girls, Inc. (Counseling Services)
  
- VII. SCHOOL SUPPORT SERVICES, JONNY BISHOP
  - A. Facilities, Construction & Maintenance, Eric Stokes
    - 1) Approve Pre-Qualification of Contractors for Education Facilities
    - 2) Approve to Advertise to Bid for the Roger Weaver Educational Complex Evacuation Route
  - B. Human Resources, Suzy Swain
    - 1) Approve the Instructional and Support Recommendations
    - 2) Approve Transportation staff for Summer Employment as needed for ESY and Extra Duty
  - C. Planning and Growth Management, Chuck Dixon
    - Approve the Agreement with North East Florida Educational Consortium for Policy Updates
  - D. Risk Management, Cheri Cernich
    - 1) Approve the Safety and Security of School Buildings Grant from the Florida Department of Education for \$532,909.00
    - 2) Designate Larry Grant, Jr. as the Citrus County School District School Safety Specialist
  
- VIII. FINANCE, MIKE MULLEN
  - A. Approve the Disposal of Active Surplus Property
  - B. Approve the \$500.00 donation to Lecanto Primary School from Citrus County Harvest dba Citrus County blessings
  - C. Approve the \$500 donation to Crystal River High School Benevolent Fund
  - D. Approve the \$500 donation to Citrus High School from Inverness Elks Club Lodge 2522
  - E. Approve the \$2,667.33 donation to Citrus High School from Kinnard Chiropractic
  - F. Approve the \$1,000 donation to Citrus High School from Mike Scott Plumbing, Inc.
  - G. Approve the \$2,180 donation to Lecanto High School from Ben Marciano
  - H. Approve the \$1,000 donation to Lecanto High School from Arif Sami and Tehmina Balkhi
  - I. Approve the \$500 donation to the Academy of Environmental Science from Richard & Donna Barker
  - J. Approve the \$500 donation to the Academy of Environmental Science from Hrabina
  - K. Approve the \$500 donation to the Academy of Environmental Science from Greg Nixon
  - L. Approve the \$500 donation to the Academy of Environmental Science from Lauren Russ
  - M. Approve the \$1,000 donation to the Academy of Environmental Science

from Jason & Lauren Russ

- N. Approve the \$500 donation to the Academy of Environmental Science from Pierre Santos
- O. Approve the \$600 donation to Marine Science Station from Citrus County Audubon
- P. Approve the \$1,500 donation to Marine Science Station from Crystal River Watersports
- Q. Approve the \$750 donation to Marine Science Station from Kiwanis Club of Inverness
- R. Approve the \$600 donation to Marine Science Station from the Rotary Club of Crystal River
- S. Approve the donation of 12 cafeteria tables valued at \$15,540.72. to the Food Service Department from Meteor Education
- T. Approve Award of BID 2019-26 Mowing Services to multiple vendors and sites as indicated
- U. Approve the purchase of BoardDocs
- V. Approve the 2019-2020 Skyward School Management Systems License Fee
- W. Approve the Citrus County School District School Board Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2018
- X. Approve the Budget Amendment #6 February 2019

IX. INFORMATIONAL ITEMS

- A. Financial Statements and Independent Auditor's Report of the Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- B. February 2019 Cash and Investment Report
- C. Financial Statements as of February 2019

X. BUDGET UPDATE

XI. ATTORNEY, LEGAL MATTERS

XII. APPROVE MINUTES

XIII. CITIZEN COMMENTS

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

XV. ADJOURNMENT

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

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Chuck Dixon  Department of Planning & Growth Management

Additional contact(s)/originator \_\_\_\_\_

Document Title Policy 3.61 Religious Expression In Public Schools

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval \_\_\_\_\_

X Request to approve/adopt the new Policy 3.61 Religious Expression In Public Schools.

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

**Backup Material:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

Request to approve/adopt the new Policy 3.61 Religious Expression In Public Schools.

This matter was discussed by the Policy and Forms Committee on September 20, 2018, presented at the January 22, 2019 School Board Workshop and approved to advertise at the February 12, 2019 School Board Meeting.

The policy was initiated by the Florida Department of Education. The policy is required.

**Strategic Goals:**

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

**Strategies include:**

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of 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 3.00 - SCHOOL ADMINISTRATION

### RELIGIOUS EXPRESSION IN PUBLIC SCHOOLS

3.61

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

#### I. Student Expression of Religious Viewpoints

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

#### II. Religious Clothing, Jewelry, and Accessories

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

#### III. Students Engaging in Religious Activities and Expression at School

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

## CHAPTER 3.00 - SCHOOL ADMINISTRATION

### IV. Employees Engaging in Religious Activities and Expression at School

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

### V. Equal Access to School Facilities

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

### VI. Limited Public Forum Required for Student Speakers

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

**CHAPTER 3.00 - SCHOOL ADMINISTRATION**


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

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

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

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

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Chuck Dixon  Department of Planning & Growth Management  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Policy 4.65 Virtual Instruction

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval \_\_\_\_\_

X Request to approve/adopt the revision of Policy 4.65 Virtual Instruction.

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

**Backup Material:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

Request to approve/adopt the revision of Policy 4.65 Virtual Instruction.

This matter was discussed by the Policy and Forms Committee on November 15, 2018, presented at the January 22, 2019 School Board Workshop and approved to advertise at the February 12, 2019 School Board Meeting.

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

**Strategic Goals:**

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

**Strategies include:**

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

**Financial Impact to the District:** N/A

Amount Budgeted \_\_\_\_\_ Additional Amount Requested \_\_\_\_\_

**Funding Source:** \_\_\_\_\_

**Personnel:**

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay Grade/Level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

**Financial Impact reviewed by:** Jammy Wilson

## CHAPTER 4.00 - CURRICULUM AND INSTRUCTION

### VIRTUAL INSTRUCTION

4.65

- I. At least one (1) course required for graduation must be earned through online learning. A student shall not be required to take an online course outside the regular school day or in addition to the courses in which a student is registered in a given semester.
  
- II. The District shall provide various options for eligible students to participate in part-time or full time virtual instruction. Options may include:
  - A. Courses in the traditional school setting taught by certified personnel who provide instruction through virtual instruction;
  - B. Blended learning courses taught by certified personnel that consist of traditional classroom and online instructional techniques;
  - C. Online courses offered by the District;
  - D. Online courses offered by another Florida school district;
  - E. Enrollment in Florida Virtual School; and
  - F. Enrollment with a virtual instruction provider approved by the Florida Department of Education.
  
- III. Students may also use the following options to meet online course requirements:
  - A. Completion of a course in which a student earns an industry certification in information technology that is identified on the CAPE Industry Certification Funding list;
  - B. Passing the information technology certification exam without enrolling in or completing the course(s); or

**CHAPTER 4.00 - CURRICULUM AND INSTRUCTION**

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

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

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

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

**HISTORY:** ADOPTED: 04/11/2017  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Chuck Dixon  Department of Planning & Growth

Additional contact(s)/originator \_\_\_\_\_

Document Title Policy 5.09 Requirements for Original Entry

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval \_\_\_\_\_

X Request to approve/adopt the revision of Policy 5.09 Requirements for Original Entry.

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

**Backup Material:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

Request to approve/adopt the revision of Policy 5.09 Requirements for Original Entry.

This matter was discussed by the Policy and Forms Committee on September 20, 2018, presented at the January 22, 2019 School Board Workshop and approved to advertise at the February 12, 2019 School Board Meeting.

The revision to the policy was to Section V. to include mental health.  
The revision is required.

**Strategic Goals:**

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

**Strategies include:**

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of 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 Wilbur

(Form Board Approved 7/10/07)

## CHAPTER 5.00 – STUDENTS

### REQUIREMENTS FOR ORIGINAL ENTRY

5.09

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



## CHAPTER 5.00 – STUDENTS

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

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

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

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

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

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

**FORMERLY:** 7.3(2), 7.81(1)

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Chuck Dixon Department of Planning & Growth

Additional contact(s)/originator [Signature] Department of Management

Document Title Policy 6.27 Report of Misconduct

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval \_\_\_\_\_

X Request to approve/adopt the revision of Policy 6.27 Report of Misconduct.

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

**Backup Material:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

Request to approve/adopt the revision of Policy 6.27 Report of Misconduct.

This matter was discussed by the Policy and Forms Committee on September 20, 2018, presented at the January 22, 2019 School Board Workshop and approved to advertise at the February 12, 2019 School Board Meeting.

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

**Strategic Goals:**

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

**Strategies include:**

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of 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:** [Signature]

(Form Board Approved 7/10/07)

## CHAPTER 6.00 – HUMAN RESOURCES

### REPORT OF MISCONDUCT

6.27\*

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

#### I. Mandatory Reporting of Misconduct

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

#### II. Investigation

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

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

## CHAPTER 6.00 – HUMAN RESOURCES

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

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

### III. Legally Sufficient Complaint

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

### IV. Resignation or Retirement in Lieu of Termination

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

### V. Employment Reference

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

**CHAPTER 6.00 – HUMAN RESOURCES**

**VI. Notification**

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

**VII. Protection from Liability**

- A. As per Florida Statute, any individual who reports in good faith any act of child abuse, abandonment or neglect to the Department of Children and Family Services or any law enforcement agency shall be immune from any civil or criminal liability that might result from such action.
- B. As per Florida Statute, an employer who discloses information about a current or former employee to a prospective employer, at the employee’s request or at the prospective employer’s request, shall be immune from civil liability for such disclosure as provided by Florida Statute.

**VIII. False or Incorrect Report**

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

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

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

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

**HISTORY:** ADOPTED: 04/14/2009

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

**FORMERLY: NEW  
CITRUS 6.27\***

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Chuck Dixon  Department of Management

Additional contact(s)/originator \_\_\_\_\_

Document Title Policy 7.26 Hospitality Funds

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval \_\_\_\_\_

X Request to approve/adopt the new Policy 7.26 Hospitality Funds.

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

**Backup Material:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

Request to approve/adopt the new Policy 7.26 Hospitality Funds.

This matter was discussed by the Policy and Forms Committee on November 15, 2018, presented at the January 22, 2019 School Board Workshop and approved to advertise at the February 12, 2019 School Board Meeting.

The policy was created to implement procedures for hospitality expenditures.

**Strategic Goals:**

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

**Strategies include:**

- Innovative and research-based curriculum and program delivery systems;
- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of 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 7.00 - BUSINESS SERVICES**

**HOSPITALITY FUNDS**

**7.26**

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

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

STATUTORY AUTHORITY: 1001.41, 1001.42, F.S.

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


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

HISTORY: ADOPTED:

REVISION DATE(S):

FORMERLY: NEW

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Chuck Dixon, Director , Department of Planning and Growth Mgt.  
Additional contact(s)/originator \_\_\_\_\_  
Document Title 2019-20 Attendance Boundary Maps for Elementary, Middle, and High Schools

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval X – Adopt Attendance Boundary Maps for the 2019-20 School Year (same attendance boundaries as 2018-19)

**Backup Materials:** Attached     available in District Office     Other X – available at District Student Services Center and on line at the following link:

[http://www.citrus.k12.fl.us/departments/planning\\_and\\_growth\\_management/maps/attendance\\_boundaries](http://www.citrus.k12.fl.us/departments/planning_and_growth_management/maps/attendance_boundaries)

### 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.

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

1. That the Board readopt the current attendance boundaries for the elementary schools for 2019-20.
2. That the Board readopt the current attendance boundaries for the middle schools for 2019-20.
3. That the Board readopt the current attendance boundaries for the high schools for 2019-20.

In addition, staff will monitor the enrollment growth and develop a plan for addressing student station needs as part of the 2019 End of Year Report as well as strategies for school choice provisions in the Controlled Open Enrollment 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:

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



## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Chuck Dixon, Director , Department of Planning and Growth Mgt.  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Update on YMCA Programs in the Schools and Video on YMCA Academic Enrichment Program

### Board Action Required:

Presentation/Recognition X Information X  
Consideration/Approval \_\_\_\_\_

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

**Backup Materials:** attached \_\_\_\_\_ available in district office \_\_\_\_\_ other X -  
Joanna Castle will provide the video in advance of the meeting.

### Executive Summary / Highlights:

Joanna Castle, District Vice President with the YMCA, would like to provide an overview of the ongoing programs that the YMCA is conducting in the schools and show a brief video to highlight the YMCA Academic Enrichment Program.

### Strategic Goals:

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

### Strategies Include:

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

**Financial Impact to the District:** \_\_\_\_\_  
Amount Budgeted \_\_\_\_\_ Additional Amount Requested \_\_\_\_\_

**Funding Source:** \_\_\_\_\_

### Personnel:

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay grade/level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

**Financial Impact reviewed by:** Sammy Wilbur



FOR YOUTH DEVELOPMENT  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

February 28, 2019

Mr. Chuck Dixon  
Director of Planning and Growth Management  
2575 S Panther Pride Drive  
Lecanto, FL 34461

Dear Chuck,

I am requesting the opportunity to present to the Citrus County School Board at an upcoming meeting on behalf of the Citrus Memorial Health Foundation YMCA. There are several programs that the Y is doing in partnership with our school system that I believe the school board members would be interested in hearing more about. The YMCA remains open to all and provides financial assistance for children and families so that no one is turned away. In addition, I may have a brief video to share that highlights the YMCA Academic Enrichment program. I think our School Board Members would enjoy seeing this program in action first hand and hearing from the students, parents and administration about its impact.

Thank you for your consideration and support.

Sincerely,

Joanna Castle  
District Vice President  
Citrus Memorial Health Foundation YMCA

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting

Requested by Lindy Woythaler

Additional contact(s)/originator \_\_\_\_\_

Document Title Approval of 2018-2019 School Volunteers

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval Approval of 2018-2019 School Volunteers

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

Backup Materials: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

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

### Strategic Goals:

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

### Strategies Include:

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

Financial Impact to the District: \$218.00 for the month of March

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: \_\_\_\_\_

(Form Board Approved 7/10/07)

*Jammy Wilson*

| Last Name | First Name |
|-----------|------------|
| Armato    | Anthony    |
| Ballard   | Brandie    |
| Bookheim  | Cristine   |
| Brindle   | Jane       |
| Brown     | Byron      |
| Castorina | Susan      |
| Hooper    | Nicholas   |
| Krul      | Ronald     |

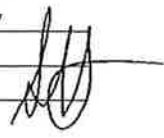
# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for: April 9, 2019 School Board Meeting.

Requested by: Amy Crowell, Department of Research and Accountability

Additional contact(s)/originator: Amy Crowell

Document Title: Approval of Purchase of Advanced Placement (AP) Exams



### Board Action Required:

- Presentation / Recognition  Information \_\_\_\_\_  
 Consideration / Approval: Motion to approve the purchase of Advanced Placement Exams  
(This wording should be your actual motion to appear on the agenda)

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

**Advanced Placement exams are given to students annually who are enrolled in advanced placement courses. The Advanced Placement Program tests allows high school students to take college-level courses and exams and earn college credit or advanced placement.**

### 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 Activities

### 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: \$140,845.00

Amount Budgeted \$148,665.00 Additional Amount Requested -0-

Funding Source: Research and Accountability Department Budget

### Personnel:

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay grade/ level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

Financial Impact reviewed by: Jammy Wilson

(Form Board Approved 7/10/07)

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 <sup>(KH)</sup> School Board Meeting.

Requested by Kit Humbaugh Department of District Student Services

Additional contact(s)/originator \_\_\_\_\_

Document Title PACE - Reach Counseling Services

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval \_\_\_\_\_

To approve the agreement between the School Board of Citrus County, Florida and PACE Center for Girls, Inc. (Counseling Services)

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

Backup Material: attached x available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary/Highlights:**

This agreement will provide free community based gender responsive counseling services for girls identified to need Mental Health and Social Service Interventions. (Counseling)

**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: Sammy Wilson

(Form Board Approved 7/10/07)

**AGREEMENT  
BETWEEN  
THE SCHOOL BOARD OF CITRUS COUNTY, FLORIDA  
AND  
PACE CENTER FOR GIRLS, INC.  
(Reach Therapy Services)**

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**THIS AGREEMENT** is entered into by and between The School Board of Citrus County, Florida, a political subdivision of the State of Florida and a body corporate pursuant to §1001.40, Florida Statutes, whose address is 1007 West Main Street, Inverness, Florida, 34450, hereinafter referred to as "School Board" and PACE Center for Girls, Inc., whose principal address is 1 West Adams St., Suite 301, Jacksonville, Florida 32202, hereinafter referred to as "PACE;" (collectively the "Parties").

**WITNESSETH:**

**WHEREAS**, PACE is committed to providing free community-based, gender-responsive therapy services for girls identified to need mental health and social service interventions (hereinafter referred to as "Therapy"); and

**WHEREAS**, PACE desires to provide therapy through its PACE Reach Therapy Services Program (hereinafter referred to as "Reach Program") at Crystal River Middle School and Crystal River High School; and

**WHEREAS**, the School Board provides educational services for currently enrolled Citrus County students located in Citrus County, Florida; and

**WHEREAS**, it is the desire of the Parties to collaborate to provide needed therapy services to students meeting referral criteria in order to increase those student's functionality, success in school and the community, and to reduce the student's recidivism rates; and

**WHEREAS**, it is the desire of the School Board and PACE to cooperate regarding PACE providing therapy to identified enrolled Citrus County Students meeting referral criteria and to outline the responsibilities of each party.

**NOW, THEREFORE**, in consideration of foregoing premises, which shall be deemed an integral part of this MOU, and of the mutual covenants and agreements set forth, the parties hereby agree as follows:

1. **Incorporation of Recitals.** The forgoing recitals (WHEREAS CLAUSES) are true and correct and are incorporated herein by reference.
2. **General Provision.**
  - 2.1. The Parties shall comply with all applicable federal and state confidentiality laws and regulations pertaining to the patients serviced including, but not limited to, the Health Insurance Portability and Accountability Act of 1996 (HIPPA) and the Administrative Simplification Section, Title II, Subtitle F, regarding standard for privacy and security of PHI (protected health care information) as outlined in the Act and 42 CFR.
  - 2.2. The Parties agree to protect these records in compliance with Family Educational Rights and Privacy Act (FERPA) and the Florida Department of Juvenile Justice's policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities as outlined by this Agreement.
  - 2.3. This Agreement shall become effective upon the date this Agreement is last executed by the Parties and shall continue until June 30, 2019. This Agreement shall automatically renew for an additional one-year period under the same terms and conditions contained herein provided funding for the Reach Program is funded through the Florida Department of Juvenile Justice after June 30, 2019. Notwithstanding the foregoing, this Agreement be terminated by either Party in accordance with paragraph 5.21.



- 2.4. Each Party shall comply with all applicable federal and state laws, codes, rules and regulations in performing its duties, responsibilities and obligations pursuant to this Agreement.
- 2.5. PACE shall bear all costs and expenses in regard to the Reach Program and therapy services.
- 2.6. Only students meeting the following specific referral criteria will be referred to the Reach Program:
  - 2.6.1. Female students between the age of 11 to 17 years that the School Board has determined to need therapy regarding the one or more of the following:
    - 2.6.1.1. academic underachievement.
    - 2.6.1.2. runaway prevention or treatment.
    - 2.6.1.3. family conflict issues.
    - 2.6.1.4. ungovernable behavior.

3. **Responsibilities of PACE.**

- 3.1. Only accept students who meet the referral criteria and are referred by the School Board.
- 3.2. Provide administration and oversight of all therapy related to the Reach Program.
- 3.3. Provide outpatient therapy and case management services.
- 3.4. Provide to the School Board's Director of Student Services quarterly Outcome Reports for the purpose of improving referrals and to determine the effectiveness of the referral process. The Outcome Report is limited to

aggregated data and will not contain personal identifying information, and shall include the following:

3.4.1. Number of students receiving therapy.

3.4.2. Average age of students receiving therapy.

3.4.3. Type of therapy recommended to the student.

3.4.4. Length of time therapy services have been provided to the student.

3.5. Provide linking services to students when clinically necessary and appropriate to therapy.

3.6. Notify and coordinate with the School Board's Director of Student Services for Reach Program field trips.

4. **Responsibilities of School Board.**

4.1. Refer students who meet the referral criteria with the consent of the student's parents or legal guardian.

4.2. Cooperate with PACE on a process to schedule appointments for students to attend therapy in the Reach Program. The School Board shall not be responsible for the transportation of students to attend the Reach Program.

4.3. Upon agreement by the parents and/or legal guardians of the student to the referral, provide referral information when requested for the purpose of meeting specific treatment goals and objective as outlined by PACE.

4.4. Provide adequate space for the delivery of therapy services at Crystal River Middle School and Crystal River High School.

4.5. Participate in planning meetings for the purpose of reviewing Outcome Reports and improving referral services.

4.6. Consult and coordinate with PACE to ensure mutual agreement prior to new therapy locations being added to the Reach Program.

5. **Miscellaneous Provisions.**

5.1. **Descriptive Headings.** The headings used herein are descriptive only and for the convenience of identifying provisions and are not determinative of the meaning or effect of any such provision.

5.2. **Entire Agreement.** This Agreement constitutes and contains the entire agreement and understanding between the Parties with respect to the subject matter herein and supersedes and replaces all prior negotiations and proposed agreements, written or oral. The Parties acknowledge that no representations, inducements, promises, or agreements have been made by or on behalf of any Party, except those covenants and agreements embodied in this written Agreement. Any amendment or modification of this Agreement, or any waiver of its terms, in order to be binding, must be written and signed by the Parties hereto.

5.3. **Opportunity to Consult with Counsel.** The Parties acknowledge that they have had an opportunity to consult with counsel of their own choice, that they have read this Agreement, that they are fully aware of the contents of this Agreement and of its legal effect and fully understand and agree to each and every provision hereof without reservation, and that they have executed this Agreement in reliance on their own judgment and free from any coercion, duress or undue influence.

5.4. **Execution and Binding on Successors and Assigns.** This Agreement may be executed in counterparts (including by facsimile or other electronic imaging), any one of which shall be deemed an original and all of which collectively shall be deemed a single instrument. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective officers, directors, agents,



the other provisions of the Agreement, unless the severing of such term would defeat the purpose of this Agreement.

- 5.7. **Waiver.** No delay or failure on the part of any Party hereto in exercising any right, power or privilege under this Agreement shall impair any such right, power or privilege or be construed as a waiver or acquiescence thereto; nor shall any single or partial exercise of any right, power or privilege preclude any other or further exercise thereof or the exercise of any other right, power or privilege. No waiver shall be valid against any Party, unless made in writing and signed by the Party against whom enforcement of such waiver is sought and then only to the extent expressly specified therein.
- 5.8. **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida without regard to any choice of law provisions. The Parties agree that the Circuit Court for the Fifth Judicial Circuit, Citrus County, Florida (hereinafter the "Court"), shall have sole and exclusive jurisdiction to enforce the terms of this Agreement, and agree that they will present any disputes under this Agreement, including, without limitation, any claims for breach or enforcement of this Agreement, exclusively to the Court. Each of the Parties consents to the jurisdiction of the Court, acknowledges that the Court has jurisdiction over this Agreement, and that the Court shall retain jurisdiction for the purposes of implementing and enforcing the terms of this Agreement.
- 5.9. **Waiver of Jury Trial.** In any action or proceeding arising herefrom, the parties hereto consent to trial without a jury in any action, proceeding or counterclaim brought by any party hereto or its successors against any other party hereto or its successors in respect of any matter arising out of or in connection with this agreement, regardless of the form of action or proceeding.
- 5.10. **PUBLIC RECORDS NOTICE (MUST BE IN 14 POINT BOLD TYPE)**

**IF PACE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE PACE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, THE PUBLIC INFORMATION AND COMMUNICATIONS OFFICER, EMAIL ADDRESS: [BLAIRL@CITRUS.K12.FL.US](mailto:BLAIRL@CITRUS.K12.FL.US) AND [PUBLCRECORD@CITRUSSCHOOLS.ORG](mailto:PUBLCRECORD@CITRUSSCHOOLS.ORG); TELEPHONE NUMBER: 352-726-1931 ext. 2211, ADDRESS: 1007 W. MAIN STREET, INVERNESS, FLORIDA 34450.**

5.10.1. PACE 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:

5.10.1.1. Keep and maintain public records required by the School Board to perform the service.

5.10.1.2. 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.

5.10.1.3. 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 PACE does not transfer the records to the School Board.

5.10.1.4. Upon completion of the contract, transfer, at no cost, to the School Board all public records in possession of PACE or keep and maintain public records required by the School Board to perform the service. If PACE transfers all public records to the School Board upon completion of the contract, PACE shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If PACE keeps and maintains public records upon completion of the contract, PACE 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.

5.10.1.5. The failure of the PACE to comply with the provisions set forth herein shall constitute a default and material breach of this Agreement, which may result in immediate termination, with no penalty to the School Board.

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

5.12. **Non-Discrimination.** The Parties shall not unlawfully discriminate against any individual on the basis of his or her race, age, religion, ancestry, color, ethnicity, gender, national origin, marital status, familial status, disability,

sexual orientation, genetic information, or gender identity or expression with respect to any activity occurring or under this Agreement.

- 5.13. **Attorney Fees and Costs.** In the event of a dispute arising under this Agreement, whether or not a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing party is entitled shall include costs that are taxable under any applicable statute, rule or guideline, as well as non-taxable costs: including, but not limited to, costs of investigation, copying costs, electronic discovery costs, telephone charges, mailing and delivery charges, information technology support charges, consultant and expert witness fees, travel expenses, court reporter fees, and mediator fees, regardless of whether such costs are otherwise taxable.
- 5.14. **Indemnification by School Board.** The School Board of Citrus County, Florida agrees to indemnify PACE to the extent and only to the extent of the limits set forth in §768.28(5), Fla. Stat. and then only for the negligent or wrongful act or omission of any officer or employee acting within the scope of the officer's/employee's office or employment under circumstances in which the state or such agency or subdivision, if a private person, would be liable to the claimant. Further, except as specifically provided herein, the School Board does not waive any defense of sovereign immunity. It is further understood and agreed by the parties to this agreement that no officer or employee may be held personally liable except as provided by §768.28(9), Fla. Stat.
- 5.15. **Sovereign Immunity.** Notwithstanding the foregoing paragraph, the School Board intends to avail itself of the benefits of Section 768.28 and of other statutes and common law governing sovereign immunity to the fullest extent possible. However, in no event will the School Board's liability under this



provision exceed the sum of \$200,000 per person or \$300,000 per occurrence. Nothing in this Agreement is intended to inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

- 5.16. **Indemnification by PACE.** PACE for itself and its officers, employees, agents, representatives, contractors, and sub-contractors shall fully indemnify and hold the School Board and its officers and employees harmless for any from any claim, loss, damage or liability caused by negligence, misfeasance or malfeasance by the PACE, its employees, appointees or agents, in the performance of or relating to the performance of the duties imposed upon the PACE by this Agreement and any covenant or provision hereof, including but not limited to defending the School Board and its officers and employees against any complaint, administrative or judicial proceeding, payment of any penalty imposed upon School Board, or payment of any and all cost(s), damage(s), judgment(s), or loss(es) incurred by or imposed upon the School Board. PACE shall immediately give the School Board written notice of any and all claims asserted against the PACE and the School Board shall have the right but not the obligation to participate in any defense.
- 5.17. **Insurance by PACE.** PACE shall maintain, throughout the term of this Agreement and any renewals, general liability insurance in an amount of not less than \$1,000,000.00 per occurrence, \$2,000,000.00 aggregate covering its activities pursuant to this Agreement. The policy shall be obtained from a liability insurance written by a carrier that has and maintains a rating of "A" or better and a financial size category of "VII" or better according to A.M. Best Company, and is licensed in the State of Florida, under a policy approved for use in the State of Florida. The policy shall contain an evidence/endorsement providing physical and sexual abuse and molestation coverage. PACE shall provide the School Board with a Certificate of Insurance naming "The School Board Of Citrus County, Florida, its officers, employees, and agents" as

included in an additional insured endorsement to the general liability policy it as an additional insured under PACE's policy and unconditionally entitling the School Board to thirty days' notice of cancellation of such policy or any of the coverages provided by such policy.

- 5.18. **Additional Insurance by PACE.** As services to be performed under this Agreement are in the presence of students, an additional insured endorsement indicating sexual harassment and sexual molestation coverage shall be required of PACE. Proof of such coverage shall be provided to the School Board's Director of Risk Management prior to PACE's commencement of the services required herein.
- 5.19. **Level II Background Screening.** PACE represents and warrants to the School Board that PACE has read and is familiar with Florida Statute Sections 1012.32, 1012.321, 1012.465, 1012.467, and 1012.468 regarding background investigations. PACE covenants to comply with all requirements of the above cited statutes and shall provide School Board with proof of compliance upon request. PACE agrees to indemnify and hold harmless the School Board, its officers, agents and employees from any liability in the form of physical injury, death, or property damage resulting from PACE's failure to comply with the requirements of this paragraph or Florida Statute Sections 1012.32, 1012.321, 1012.465, 1012.467 and 1012.468.
- 5.20. **Student Records.** Notwithstanding any provision to the contrary contained in this agreement between PACE and School Board; PACE and its officers, employees, agents, representatives, contractors, and sub-contractors shall fully comply with the requirements of the Family Education Rights and Privacy Act, § 1002.22 and §1002.221, Fla. Stat. or any other law or regulation, either federal or State of Florida, regarding confidentiality of student information and records. Further, PACE for itself and its officers, employees, agents, representatives, contractors, or sub-contractors, shall fully indemnify and hold the School Board and its officers and employees harmless for any violation of

this covenant, including but not limited to defending the School and its officers and employees against any complaint, administrative or judicial proceeding, payment of any penalty imposed upon the School Board, or payment of any and all cost(s), damage(s), judgment(s), or loss(es) incurred by or imposed upon School Board arising out of the breach of this covenant by the vendor, or an officer, employee, agent, representative, contractor, or sub-contractor of the vendor to the extent and only to the extent that the vendor or an officer, employee, agent, representative, contractor, or sub-contractors of the vendor shall either intentionally or negligently violate the provisions of this covenant or the Family Education Rights and Privacy Act, § 1002.22 and §1002.221, Fla. Stats. This provision shall survive the termination of or completion of all performance or obligations under this agreement and shall be fully binding upon PACE until such time as any proceeding brought on account of this covenant is barred by any applicable statute of limitations.

- 5.21. **Termination.** This Agreement may be terminated by (i) either party without cause upon delivery of written notice of such intent to terminate this Agreement not less than 30 days' prior to the effective date of such termination; (ii) written agreement executed by both the PACE and School Board; or (iii) School Board, at any time, if PACE fails to perform PACE's duties hereunder or breaches any of PACE's covenants contained herein.
- 5.22. **Execution in Counterparts.** This Agreement may be executed in counterpart. Faxed or 'pdf' signatures will be acceptable in place of originals.
- 5.23. **Authority to Execute Agreement.** Each person signing this Agreement on behalf of either Party individually warrants that he or she has full legal power to execute this Agreement on behalf of the Party for whom he or she is signing, and to bind and obligate such Party with respect to all provisions contained in this Agreement.

THE PARTIES REPRESENT THAT THEY HAVE THOROUGHLY DISCUSSED ALL ASPECTS OF THIS AGREEMENT WITH THEIR RESPECTIVE ATTORNEY(S), THAT THEY FULLY UNDERSTAND ALL OF ITS PROVISIONS, AND THAT THEY ARE VOLUNTARILY ENTERING INTO THIS AGREEMENT WITH THE FULL KNOWLEDGE OF ITS LEGAL SIGNIFICANCE AND WITH THE INTENT TO BE LEGALLY BOUND BY ITS TERMS.

**The School Board of Citrus County, Florida**

**PACE School for Girls, Inc.**

Signature:

\_\_\_\_\_

Thomas Kennedy, Chairman

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

Signature:



Thresa Giles, Chief Business Officer

Date: 1 April 2019

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 09, 2019 School Board Meeting

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

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

Document Title Pre-Qualification of Contractors for Educational Facilities Construction

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Approve Pre-Qualification of Contractors for Educational Facilities

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

Backup Materials: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

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

### Strategic Goals:

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

### Strategies Include:

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

Financial Impact to the District: N/A

Amount Budgeted \_\_\_\_\_ Additional Amount Requested \_\_\_\_\_

Funding Source: \_\_\_\_\_

### Personnel:

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay grade/level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position) \_\_\_\_\_

Financial Impact reviewed by: Jammy Wilson

(Form Board Approved 7/10/07)

Assessment of Applications for Pre-qualification of Contractors

| NAME OF COMPANY  | COMPANY INFORMATION (SIGNED & NOTARIZED APPLICATION, TYPE OF ORGANIZATION, DATE INCORPORATED, PRINCIPALS) | LETTER OF INTENT FROM SURETY COMPANY | AUDITED FINANCIAL INFORMATION | INSURANCE CERTIFICATES (WORKERS COMP/PUBLIC LIABILITY/ PROPERTY DAMAGE) | CONTRACTORS LICENSE | EVIDENCE OF EXPERIENCE BY LISTING PROJECTS OVER PAST FIVE YEARS | LIST OF PENDING LITIGATION | EVIDENCE OF CLAIMS RESOLUTION | REFERENCES | 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 |
|--|---|--------------------------------------|-------------------------------|---|---------------------|---|----------------------------|-------------------------------|------------|--------------------------|---|--|---|-----------------|
| SECURITY AND FRIE ELECTRONICS, INC.<br>2590 Dobbs Road, St. Augustine, FL, 32086 | COMPLETE  | YES                                  | N/A                           | YES   | YES                 | YES   | NONE                       | N/A                           | POSITIVE   | Approve                  | Electrical/Fire Alarm/Low Voltage Systems Contractor        | \$1,000,000                              | \$300,000                                       | 4/14/2020       |

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 |
|---|--------------------------------------|-------------------------------|--------------------------|---|--|---|-----------------|
| BAY TO BAY BALANCING, INC.<br>14819 N. 12th Street<br>Lutz, FL, 33549-3508      | A+                                   | N/A                           | Approve                  | HVAC Test, Adjust & Balance, Sound & Vibration, LEED, Cleanroom Certification, Commissioning Contractor | \$5,000,000                              | \$1,997,404                                     | 4/14/2020       |
| C & S ROOFING CO<br>P. O. Box 730, Dunnellon, FL, 34430                         | A-                                   | N/A                           | Approve                  | Roofing Contractor  | \$8,000,000                              | \$3,791,080                                     | 4/14/2020       |
| CULLISON-WRIGHT CONSTRUCTION CORP.<br>112 NE 12th Street, Ocala, FL, 34470-5251 | A+                                   | N/A                           | Approve                  | General Construction Contractor   | \$60,000,000                             | \$29,147,472                                    | 4/14/2020       |
| HAWKINS CONSTRUCTION, INC.<br>P. O. Box 1636, Tarpon Springs, FL, 34688-1636    | A+                                   | N/A                           | Approve                  | General Construction Contractor   | \$275,000,000                            | \$78,057,938                                    | 4/14/2020       |
| HORNE CONSTRUCTION, INC.<br>P. O. Box 1480, Winter Haven, FL, 33882             | A+                                   | N/A                           | Approve                  | Mechanical Contractor   | \$10,000,000                             | \$840,842                                       | 4/14/2020       |
| MID STATE ELECTRIC OF OCALA, INC.<br>1612 NE 6th Avenue, Ocala, FL, 34470       | A+                                   | N/A                           | Approve                  | Electrical/Fire Alarm Systems Contractor  | \$25,000,000                             | \$9,560,414                                     | 4/14/2020       |
| ROOF USA (FL) LLC<br>17300 Nicasio Jay Avenue, Brooksville, FL, 34614           | A+                                   | N/A                           | Approve                  | Roofing Contractor  | \$75,000,000                             | \$2,800,000                                     | 4/14/2020       |
| TAPPOUNI MECHANICAL SERVICES, INC.<br>1344 West Cass Street, Tampa, FL, 33606   | A-                                   | N/A                           | Approve                  | Mechanical Contractor   | \$20,000,000                             | \$10,000,000                                    | 4/14/2020       |

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 April 9, 2019 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 Advertise to Bid for the Roger Weaver Educational Complex  
Evacuation Route.

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval: Approve to Advertise to Bid for the Roger Weaver  
Educational Complex Evacuation Route.

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

**Backup Materials:** attached \_\_\_\_\_ available in district office X other \_\_\_\_\_

|  |
|--|
| <b>Executive Summary / Highlights:</b> If approved, prequalified contractors will bid the project. |
|--|

**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 \$1,086,573 Additional Amount Requested \_\_\_\_\_

**Funding Source:** 4556

**Personnel:**

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay grade/level \_\_\_\_\_

Benefits \_\_\_\_\_

**Financial Impact reviewed by:** Sammy Wilson

(Form Board Approved 7/10/07)

**PERSONNEL INFORMATION  
(INSTRUCTIONAL)  
SCHOOL BOARD MEETING April 9, 2019**

**APPOINTMENTS FOR 2018-2019:**

Joshua Barr-WTC-Part-Time Law Enforcement Academy

**APPOINTMENTS FOR 2019-2020:**

Anne Gaskins-IMS-Teacher (R)

08/01/19

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

**Certification Area**

**Out-of-Field Assignment**

**LEAVE OF ABSENCE REQUESTS FOR 2018-2019:**

|                                   |              |                   |
|-----------------------------------|--------------|-------------------|
| Sherry Alban-Morrison-CRM-Teacher | (Health)     | 02/01/19-05/31/19 |
| Lindsey Cole-CHS-Teacher          | (Parenthood) | 08/01/19-06/01/20 |
| Katelyn Noyes-RCE-Teacher         | (Parenthood) | 08/01/19-06/01/20 |
| Katelyn Phillips-CRE-Teacher      | (Parenthood) | 08/01/19-06/01/20 |
| Megan Pugliese-LMS-Teacher        | (Amendment)  | 08/01/19-06/01/20 |
| Julie Rouse-FCE-Teacher           | (Amendment)  | 11/01/18-03/08/19 |
| Lindsey Taylor-PGE-Teacher        | (Parenthood) | 08/01/19-06/01/20 |

**RESIGNATIONS FOR 2018-2019:**

|  |          |
|--|----------|
| Ashley Clark-CRH-Teacher                   | 03/08/19 |
| Chris Harper-CSM-Teacher                   | 05/31/19 |
| Krista Hill-IPS-Teacher                    | 05/31/19 |
| Amanda Koch-IMS-Teacher                    | 03/21/19 |
| Marisa Maksymkow-LHS-Teacher               | 05/31/19 |
| Nicholas Martone-CHS-Teacher               | 05/31/19 |
| Mary Mennella-CRP-Teacher                  | 05/31/19 |
| Anne Phipps-FRE-Certified School Counselor | 03/22/19 |
| Lauren Vickers-CHS-Teacher                 | 04/05/19 |
| Christine Wyatt-CRP-Teacher                | 05/31/19 |

**RESIGNATIONS FROM DROP 2018-2019:**

|                                    |          |
|------------------------------------|----------|
| Gail Purdy-ESE-School Psychologist | 06/11/19 |
| Eugene Trescott-CHS-Teacher        | 05/31/19 |

**RETIREMENTS FOR 2018-2019:**

|                             |          |
|-----------------------------|----------|
| Gina Carbone-AES-Teacher    | 05/31/19 |
| Beverly Crisp-CRE-Teacher   | 05/31/19 |
| Marilyn Haggard-LMS-Teacher | 05/31/19 |

**RETIREMENTS TO DROP 2018-2019:**

|                          |                   |
|--------------------------|-------------------|
| Connie Banks-LPS-Teacher | 03/01/19-02/29/24 |
|--------------------------|-------------------|

**SUPPLEMENTS (ATHLETIC AND OTHER) 2018-2019:**

**Citrus High:**

Jonathan Bolin-Teacher- Assistant Baseball Coach  
 Jaime Bransdorf-Teacher-Assistant Girls' Basketball Coach  
 Jonathan Casas-Substitute-Yearbook  
 Tiffany McCall-Support-Assistant Girls' Track Coach  
 Karen Tyler-Teacher-Head Girls' Track Coach



**SUSPENSIONS/TERMINATIONS 2018-2019:**

**LINE OF DUTY:**

Jacquelyn Beagan-RCE-Teacher 3 hours

**ADDITIONAL DAYS:**

Zachary Leonard-AES-Teacher 30 days

**PERSONNEL INFORMATION  
(SUPPORT)  
SCHOOL BOARD MEETING April 9, 2019**

**APPOINTMENTS FOR 2018-2019**

|   |          |
|---|----------|
| James Beasley-INV Trans.-Bus Operator (R)                   | 03/11/19 |
| Jennifer Clayton-HER-Paraprofessional-TERM (R)              | 03/14/19 |
| Marcos DaSilva-IMS-Custodian (R)                            | 03/12/19 |
| Christina Ivory-CREST-Paraprofessional (R)                  | 03/06/19 |
| Motoko Krailert-DSC Food Service-Food Service Assistant (R) | 03/13/19 |
| Tabitha Merritt-LPS-Title I Teacher Aide-TERM (R)           | 03/06/19 |
| Michael Rouse-CRM-Custodian 4 hour (R)                      | 03/06/19 |
| James Stukes-LMS-Custodian (N)                              | 03/06/19 |

**LEAVE OF ABSENCE REQUESTS FOR 2018-2019:**

|  |                   |
|--|-------------------|
| Clifford Smith-IMS-Custodian (Health)      | 03/05/19-06/28/19 |
| Wendy Whitman-INV Trans.-Bus Aide (Health) | 08/12/19-05/29/20 |

**RESIGNATIONS FOR 2018-2019:**

|   |          |
|---|----------|
| Amanda Grassman-CSE-Teacher Aide        | 05/30/19 |
| Elizabeth Kolecke-CR Trans-Bus Operator | 04/01/19 |

**RESIGNATIONS FROM DROP 2018-2019:**

|  |          |
|--|----------|
| Greg Lynn-INV Trans. – Bus Operator    | 05/30/19 |
| Blaine McDonald-LMS-Custodian          | 06/28/19 |
| Michael Weedman-LEC Trans-Bus Operator | 03/22/19 |

**RETIREMENTS FOR 2018-2019:**

|   |          |
|---|----------|
| Carol Brown-IPS-Bookkeeper                              | 06/18/19 |
| Susan Hamburg-RCE-Food Service Assistant                | 05/30/19 |
| Alison Johnston-HOM-Teacher Aide                        | 03/12/19 |
| Robert Phillips-RCE-Custodian                           | 06/28/19 |
| Cinde Pickard-CSM-Administrative Aide                   | 05/30/19 |
| Catherine Proveaux-MSS-Office Kitchen Manager           | 05/30/19 |
| Mary St. Clair-CHS Food Service- Food Service Assistant | 05/30/19 |

**RETIREMENTS TO DROP 2018-2019:**

**SUSPENSIONS/TERMINATIONS 2018-2019:**

**LINE OF DUTY:**

**ADDITIONAL DAYS:**

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Jonny Bishop, Assistant Superintendent, Department of School Support Services  
Additional contact(s)/originator Marilyn Farmer, Director of Transportation  
Document Title Approve Transportation Staff for Summer Employment as Needed

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Approve Transportation staff for Summer Employment as needed for ESY and Extra Duty

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

Backup Materials: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

Approve all 181, 182, 212, 236 and 237 contract day transportation employees for summer employment within the Transportation Department as needed. The following includes but is not limited to those jobs to be performed during the summer, non-contract period: ESY, Field Trips, Bus Washing, Dry Runs, Parent Calls, Back to School Hotline, Trainings, Back to School Orientations, Dispatching, etc. A list of current employees who are not on year-round contracts is attached.

### 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:** Trans ESY est. \$20,000 & Extra Duty Budgets est. 12,000

Amount Budgeted ALL - \$ 32,000 Additional Amount Requested 0

**Funding Source:** Trans. Budget 1001-7800-2180-9999-10140 (\$20,000) and 1001-7800-1690/1620 -9999-379E0 (\$12,000)

### Personnel:

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay grade/level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

Financial Impact reviewed by: Jonny Bishop

(Form Board Approved 7/10/07)

| <u>Last Name</u> | <u>First Name</u> | <u>ID #</u> | <u>Position</u> | <u>Last Name</u> | <u>First Name</u> | <u>ID #</u> | <u>Position</u> |
|------------------|-------------------|-------------|-----------------|------------------|-------------------|-------------|-----------------|
| Aguiar           | Phillio           | 38825       | Bus Operator    | Jones            | Ieffrev           | 39534       | Bus Operator    |
| Alexander        | Kyle              | 39122       | Bus Operator    | Jordan           | Brian             | 38358       | Bus Operator    |
| Algieri          | Valerie           | 23258       | Bus Operator    | Justice          | Carol L           | 15634       | Bus Operator    |
| Allen            | Leslie            | 26966       | Bus Operator    | Keeran           | Melissa           | 37548       | Bus Operator    |
| Allen            | Tamara S          | 23847       | Trainer         | Kelley           | Linda D           | 32956       | Bus Operator    |
| Artioli          | Brenda            | 38760       | Bus Operator    | Kelley           | John              | 38978       | Bus Operator    |
| Atkins           | Renovia           | 23258       | Bus Operator    | Kilmer           | Angela            | 38909       | Bus Operator    |
| Atkins           | Trisha            | 39641       | Bus Aide        | Kolecke          | Elizabeth         | 39252       | Bus Operator    |
| Baker            | Carolyn L         | 17018       | Bus Operator    | Kramer           | Pamela            | 38310       | Bus Operator    |
| Bail             | Sheila            | 23815       | Bus Operator    | Kuzel            | Sue               | 19912       | Bus Operator    |
| Ball             | Jerome D          | 24859       | Bus Operator    | LaFollette       | Caroi             | 11939       | Bus Aide        |
| Ballard          | Christina         | 38366       | Trainer         | Lawson           | David S           | 35047       | Bus Operator    |
| Balogh           | Kenneth M         | 35293       | Bus Operator    | Lindall          | DeLinda           | 30380       | Bus Aide        |
| Bardsley         | Gayle B           | 14226       | Bus Operator    | Little-Green     | Kathy             | 33548       | Trainer         |
| Barnes           | Leonard           | 38853       | Bus Operator    | Longanecker      | Beth              | 16586       | Bus Operator    |
| Barton           | Jamie             | 18763       | Trans Analyst   | Lopez            | Aurelio           | 39388       | Bus Operator    |
| Beasley          | James             | 39588       | Bus Operator    | Lown             | James             | 38341       | Bus Operator    |
| Bellingar        | Amy               | 38227       | Bus Operator    | Lucido           | Bart              | 38557       | Bus Operator    |
| Benedetto        | Ashley            | 39306       | Bus Operator    | Lvbek            | Maria             | 37332       | Bus Operator    |
| Bouwense         | Patricia          | 38847       | Bus Operator    | Lynn             | Greg E            | 34582       | Bus Operator    |
| Bowren           | Lisa              | 32566       | Bus Operator    | McAteer          | Patricia          | 18964       | Bus Operator    |
| Bradley          | Keretra           | 33363       | Bus Operator    | McEwen           | Ann Marie         | 19706       | Bus Operator    |
| Brault           | Suzanne           | 39321       | Bus Operator    | McGourty         | Paul              | 36843       | Bus Operator    |
| Brown            | Hyacent           | 37507       | Bus Operator    | Mejia            | Evelyn            | 39711       | Bus Aide        |
| Campellone       | Brenda            | 37567       | Bus Operator    | Mighell          | Leslee            | 25546       | Bus Operator    |
| Carmichael       | Courtney          | 38542       | Bus Operator    | Murray           | Richard           | 39403       | Bus Operator    |
| Carpenter        | Karen D           | 32825       | Bus Operator    | Olivera          | Melissa           | 38378       | Bus Operator    |
| Chivers          | Cynthia Diana     | 38376       | Bus Operator    | Oquinn           | Matthew           | 38869       | Bus Operator    |
| Clark            | Kenneth R         | 34864       | Bus Operator    | Orr              | Samantha          | 38302       | Bus Operator    |
| Clementi         | Brittany          | 39153       | Bus Aide        | Ostrowsky        | Coriene           | 38567       | Bus Operator    |
| Coffey           | Tammy             | 38718       | Bus Operator    | Pate             | Patricia          | 21188       | Bus Operator    |
| Coon             | Garv R            | 20258       | Bus Operator    | Paxson           | Ed                | 37618       | Bus Operator    |
| Correll          | Deborah           | 37852       | Bus Operator    | Paxson           | Elizabeth         | 37568       | Bus Operator    |
| Cowley           | Teresa            | 38531       | Bus Operator    | Pecar            | Martha            | 37565       | Bus Operator    |
| Crispell         | Jamie             | 36077       | Bus Operator    | Peirce           | Patricia          | 38072       | Bus Operator    |
| Crochietiere     | Gary R            | 35840       | Bus Operator    | Perkins          | John              | 39089       | Bus Operator    |
| Cronin           | James             | 39408       | Bus Operator    | Poust            | Barbara           | 39411       | Bus Operator    |
| Cuevas           | Rita              | 39675       | Bus Operator    | Powers-Wallace   | Heather           | 37506       | Trans Analyst   |
| Dampier          | Georgia           | 36845       | Bus Operator    | Puckett          | Kathy             | 18999       | Trainer         |
| Davis            | Leilani           | 38639       | Bus Operator    | Quereur          | Gloria            | 39202       | Bus Aide        |
| DeBono           | Asmara            | 39419       | Bus Operator    | Quinn (Ward)     | Angeia R          | 25186       | Bus Operator    |
| Dendy            | David             | 37577       | Bus Operator    | Rader            | Jennifer          | 38957       | Bus Operator    |
| Dennett          | Charles           | 39357       | Bus Operator    | Regan            | Alexandra         | 39527       | Bus Operator    |
| Desroaches       | Edlyn             | 39660       | Bus Operator    | Rice             | Pamela J          | 36611       | Bus Operator    |
| Diaz             | Santos            | 38688       | Bus Operator    | Rivera           | Juan              | 38581       | Bus Operator    |
| Dickerson        | Richard           | 38704       | Bus Operator    | Roach            | Clifford H        | 26209       | Bus Operator    |
| Donzella         | Daniel Richard    | 39365       | Bus Operator    | Robinson         | Rexal L           | 22891       | Bus Operator    |
| Duncan           | Marilyn           | 34618       | Bus Operator    | Rodriguez        | Luis Jose         | 39307       | Bus Operator    |
| Edwards          | Barbara           | 19587       | Bus Operator    | Rumore           | Joe               | 22710       | Bus Operator    |
| Fanizza          | HaliAnn           | 38360       | Bus Operator    | Schnaffer        | Rebecca           | 38965       | Bus Operator    |
| Foster           | Jackie            | 38505       | Bus Operator    | Scott            | Robert            | 39527       | Bus Operator    |
| Fox              | Kendra            | 39585       | Bus Aide        | Severins         | Toby              | 33762       | Bus Operator    |
| Garland          | David             | 36325       | Bus Operator    | Shaffer          | Glenn             | 15996       | Bus Operator    |
| Gilbert          | Michael           | 38256       | Bus Operator    | Shelton          | Mary              | 34776       | Bus Operator    |
| Gilkey           | Lynn A            | 29184       | Bus Operator    | Siegel           | Kimberly          | 39157       | Bus Operator    |
| Gill Sims        | Susan             | 38063       | Bus Operator    | Spears           | Charlotte         | 37795       | Bus Operator    |
| Gonzalez         | Jose              | 30238       | Bus Operator    | Stultz           | Sandra            | 38945       | Bus Operator    |
| Grabowski        | Michael           | 27209       | Bus Operator    | Storandt         | Constance         | 33088       | Bus Operator    |
| Grant            | Jeanne E          | 10637       | Bus Operator    | Stromquist       | Terrn             | 23144       | Bus Operator    |
| Green            | William           | 38553       | Bus Operator    | Teegarden        | Brad              | 38254       | Bus Operator    |
| Green            | Christopher       | 39554       | Bus Operator    | Thomas           | Scarlett          | 39519       | Bus Operator    |
| Har              | Davis             | 39144       | Bus Operator    | Thompson         | Jennifer          | 33187       | Bus Operator    |
| Harrell          | Amanda L          | 29333       | Bus Operator    | Thompson         | Norman            | 34495       | Bus Operator    |
| Harris           | Thomas E          | 34196       | Bus Operator    | Tibbitts         | Leslie            | 38893       | Bus Operator    |
| Harris           | Belinda M         | 20539       | Bus Operator    | Todd             | Kimberly S        | 31911       | Bus Operator    |
| Harris           | Rose Marie        | 38397       | Bus Operator    | Turner           | Bonnie            | 18766       | Bus Aide        |
| Hartje           | Debra L           | 29576       | Bus Operator    | Tyrrrel          | Joan A            | 13539       | Bus Operator    |
| Hedrick          | Michael           | 34453       | Bus Operator    | Vacciana         | Verron            | 33470       | Bus Operator    |
| Hindall          | Debra             | 33748       | Bus Operator    | Velasquez        | Jaclyn            | 39371       | Bus Aide        |
| Holland          | Jennifer Ann      | 37745       | Bus Operator    | Von Holton       | Jolie Beth        | 39417       | Bus Operator    |
| Holloway         | Steven            | 38990       | Bus Operator    | Waid             | Tammi             | 37353       | Trans Analyst   |
| Horst            | Carolyn           | 36767       | Trans Analyst   | Washington       | Jonathan          | 38367       | Bus Operator    |
| Hough            | Denise            | 11371       | Bus Operator    | Weedman          | Michael Lee       | 39627       | Bus Operator    |
| Howard           | Rachel            | 38408       | Bus Operator    | Walls (Regni)    | Julie A           | 35037       | Bus Operator    |
| Hughes           | John              | 38248       | Bus Operator    | Whitman          | Wendy             | 38746       | Bus Aide        |
| Hughes Jr        | John              | 38248       | Bus Operator    | Wiland           | Barbara E         | 19681       | Bus Operator    |
| Hume             | Maurine           | 21153       | Bus Operator    | Wright           | Elizabeth M       | 35518       | Bus Operator    |
| Hundertmark      | Georgette A       | 22128       | Bus Operator    | Yearby           | Israel            | 39195       | Bus Operator    |
| Jenkins          | Joy Lynn          | 34440       | Bus Operator    | Yost             | Penny             | 11785       | Trans Analyst   |

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting,  
Planning & Growth  
Requested by Chuck Dixon *CD* Department of Management  
Additional contact(s)/originator *AM*  
Document Title Agreement with North East Florida Educational Consortium (NEFEC) for Policy Updates

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval \_\_\_\_\_

X Request to approve the Agreement with the North East Florida Educational Consortium for Policy Updates

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

Backup Material: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

EMCS is under contract to continue providing policy updates through 2019 with NEFEC transitioning into the role by year end. The transition began early in 2017.

The full transition will be complete by July 2019.

The cost will remain unchanged,

The new agreement is with NEFEC which is an educational consortium and formerly EMCS's largest client.

**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 Wilk

# **Comprehensive School Board Policy Annual Updating Service**

**The School District of Citrus County**

**and**

**North East Florida Educational Consortium (NEFEC)**

## **TERMS AND CONDITIONS**

1. NEFEC will provide periodic policy updates based on actions of the State Legislature, State Board of Education, and appropriate Federal agencies. These updates will generally be provided two (2) times annually, one (1) update following the Legislative Session, usually September or October after DOE/SBE have issued interpretations or rules and the second update, if needed, will be provided in February or March. This update generally addresses changes in State Board of Education and/or Federal rules. One (1) hard copy and a disk(s) containing the updates will be provided to the District. *Please be advised, due to program limitations or discrepancies between program versions, it may not be possible to open and print files in the exact format as the hard copy. Slight variations in margins, tabs, bulleting and spacing may occur. Individual policies may require additional reformatting on your machines. We will include on our disks, a PDF version of the manual for your printing purposes. This will ensure proper formatting.*
2. To ensure the integrity of the master file, NEFEC will make any recommended or board adopted change at the request of the School District of Citrus County. Any changes should be communicated to the NEFEC team for inclusion into the master file. These changes will then be forwarded to the District staff in hard copy as well as on disk. This service will be included as part of the yearly updating service.

## **COSTS AND PAYMENT SCHEDULE**

1. The cost of the update services for three (3) years is \$3,000 per year, payable in two (2) installments of \$1,500 each; the first installment will be due upon receipt of the post Legislative Session update and the second in February or March of each year.

2. If the District requires NEFEC representatives to be on-site, the cost will be \$750 per day per consultant plus travel expenses reimbursed at state rates.

**PROJECT TEAM**

The project team and their respective roles will be made up of the persons listed below.

|                 |                              |
|-----------------|------------------------------|
| Shay Starling   | Project Director             |
| Belinda Placona | Executive Assistant          |
| Kristi Gavin    | Policy Specialist and Editor |

---

**The terms and conditions of this contract are approved and accepted by both parties, represented by the signatures below.**

**For The School District of Citrus County**

|                           |       |
|---------------------------|-------|
| _____                     | _____ |
| Superintendent of Schools | Date  |
| _____                     | _____ |
| School Board Chairperson  | Date  |

**North East Florida Educational Consortium**

|                    |       |
|--------------------|-------|
| _____              | _____ |
| Executive Director | Date  |

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for: April 9, 2019 School Board Meeting.

Requested by: Cheri Cernich, Department of Risk Management and Employee Relations;  
School Safety Specialist

Additional contact(s)/originator: Karen Lisa, Research and Accountability

Document Title: Safety and Security of School Buildings Grant

**Board Action Required:**

Presentation / Recognition  Information \_\_\_\_\_

Consideration / Approval: Approve the Safety and Security of School Buildings Grant from the Florida Department of Education for \$532,909.00

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

**Backup Materials:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary / Highlights:**

Purpose: The District has been awarded a Safety and Security of Buildings Grant in the amount of \$532,909.00. These funds will be used to improve the safety and security of school buildings based upon recommendations from the security risk assessment completed by school districts.

**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 Activities

**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 \$532,909.00 Additional Amount Requested \_\_\_\_\_

**Funding Source:** Florida Department of Education

**Personnel:**

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay grade/ level \_\_\_\_\_

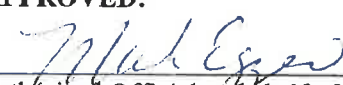


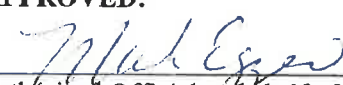


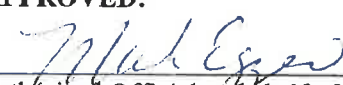


Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

**Financial Impact reviewed by:** Jammy White

(Form Board Approved 7/10/07)



**Florida Department of Education  
Project Award Notification**

|   |  |   |  |   |                             |
|---|--|---|--|---|-----------------------------|
| <b>1 PROJECT RECIPIENT</b><br>Citrus County School District   | <b>2 PROJECT NUMBER</b><br>090-93190-9D001   |   |  |   |                             |
| <b>3 PROJECT/PROGRAM TITLE</b><br>Safety and Security of School Buildings<br><br><p align="center"><b>TAPS 19A097</b></p>   | <b>4 AUTHORITY</b><br>Section 44 Chapter 2018-3, Laws of Florida<br>USDE or Appropriate Agency<br><br>FAIN#:   |   |  |   |                             |
| <b>5 AMENDMENT INFORMATION</b><br>Amendment Number:<br>Type of Amendment:<br>Effective Date:  | <b>6 PROJECT PERIODS</b><br><br>Budget Period: 07/01/2018 - 01/31/2021<br>Program Period: 07/01/2018 - 01/31/2021  |   |  |   |                             |
| <b>7 AUTHORIZED FUNDING</b><br>Current Approved Budget:       \$532,909.00<br>Amendment Amount:<br>Estimated Roll Forward:<br>Certified Roll Amount:<br>Total Project Amount:             \$532,909.00  | <b>8 REIMBURSEMENT OPTION</b><br>As Specified in the Terms and Conditions  |   |  |   |                             |
| <b>9 TIMELINES</b> <ul style="list-style-type: none"> <li>• Last date for incurring expenditures and issuing purchase orders: <span style="float: right;"><u>01/31/2021</u></span></li> <li>• Date that all obligations are to be liquidated and final disbursement reports submitted: <span style="float: right;"><u>03/20/2021</u></span></li> <li>• Last date for receipt of proposed budget and program amendments: <span style="float: right;"><u>12/31/2020</u></span></li> <li>• Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400:</li> <li>• Date(s) for program reports:</li> <li>• Federal Award Date : <span style="float: right;"><u>07/01/2018</u></span></li> </ul>   |  |   |  |   |                             |
| <b>10 DOE CONTACTS</b><br>Program: Mark Eggers<br>Phone: (850) 245-9105<br>Email: <a href="mailto:Mark.Eggers@fldoe.org">Mark.Eggers@fldoe.org</a><br>Grants Management: Unit A (850) 245-0496  | <table border="0"> <tr> <td><b>Comptroller Office</b></td> <td><b>Duns#:</b> 079798966</td> </tr> <tr> <td><b>Phone:</b> (850) 245-0401</td> <td><b>FEIN#:</b> f596000546049</td> </tr> </table> | <b>Comptroller Office</b>   | <b>Duns#:</b> 079798966  | <b>Phone:</b> (850) 245-0401  | <b>FEIN#:</b> f596000546049 |
| <b>Comptroller Office</b>   | <b>Duns#:</b> 079798966  |   |  |   |                             |
| <b>Phone:</b> (850) 245-0401  | <b>FEIN#:</b> f596000546049  |   |  |   |                             |
| <b>11 TERMS AND SPECIAL CONDITIONS</b> <ul style="list-style-type: none"> <li>• This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference.</li> <li>• Any unexpended general revenue funds must be returned by check issued to the Florida Department of Education, with the final expenditure report. The check must clearly identify the project number for which funds are being returned.</li> <li>• In the event that the Governor and Cabinet are required to impose a mandatory reserve on the current year appropriation, this Agreement shall be amended to place in reserve the amount determined by the Department of Education to be necessary because of the mandatory reserve in the appropriation.</li> <li>• All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification.</li> <li>• Other:</li> </ul> |  |   |  |   |                             |
| <table border="0"> <tr> <td style="width: 50%; vertical-align: top;"> <b>12 APPROVED:</b><br/><br/> <br/>                 _____<br/>                 Authorized Official on behalf of Richard Corcoran<br/>                 Commissioner of Education             </td> <td style="width: 20%; vertical-align: top; text-align: center;"> <br/>                 _____<br/>                 Date of Signing             </td> <td style="width: 30%; vertical-align: middle; text-align: right;">                  FLORIDA DEPARTMENT OF<br/> <b>EDUCATION</b><br/> <small>fldoe.org</small> </td> </tr> </table>  |  | <b>12 APPROVED:</b><br><br><br>_____<br>Authorized Official on behalf of Richard Corcoran<br>Commissioner of Education | <br>_____<br>Date of Signing |  FLORIDA DEPARTMENT OF<br><b>EDUCATION</b><br><small>fldoe.org</small> |                             |
| <b>12 APPROVED:</b><br><br><br>_____<br>Authorized Official on behalf of Richard Corcoran<br>Commissioner of Education   | <br>_____<br>Date of Signing   |  FLORIDA DEPARTMENT OF<br><b>EDUCATION</b><br><small>fldoe.org</small>   |  |   |                             |

**INSTRUCTIONS  
PROJECT AWARD NOTIFICATION**

- 1 Project Recipient: Agency, Institution or Non-Governmental entity to which the project is awarded.
- 2 Project Number: This is the agency number, grant number, and project code that must be used in all communication. (Projects with multiple project numbers will have a separate DOE-200 for each project number).
- 3 Project Description: Title of program and/or project. TAPS #: Departmental tracking number.
- 4 Authority: Federal Grants - Public Law or authority and CFDA number. State Grants - Appropriation Line Item Number and/or applicable statute and state identifier number.
- 5 Amendment Information: Amendment number (consecutively numbered), type (programmatic, budgeting, time extension or others) in accordance with the Project Application and Amendment Procedures for Federal and State Programs (Green Book), and effective date.
- 6 Project Periods: The periods for which the project budget and program are in effect.
- 7 Authorized Funding: Current Approved Project (total dollars available prior to any amendments); Amendment Amount (total amount of increase or decrease in project funding); Estimated Roll Forward (roll forward funds which have been estimated into this project); and Total Project Amount (total dollars awarded for this project).
- 8 Reimbursement Options:
  - Federal Cash Advance –On-Line Reporting required monthly to record expenditures.
  - Advance Payment – Upon receipt of the Project Award Notification, up to 25% of the total award may be advanced for the first payment period. To receive subsequent payments, 90% of previous expenditures must be documented and approved by the Department.
  - Quarterly Advance to Public Entity – For quarterly advances of non-federal funding to state agencies and LEAs made in accordance within the authority of the General Appropriations Act. Expenditures must be documented and reported to DOE at the end of the project period. If audited, the recipient must have expenditure detail documentation supporting the requested advances.
  - Reimbursement with Performance - Payment made upon submission of documented allowable expenditures, plus documentation of completion of specified performance objectives.
- 9 Timelines: Date requirements for financial and program reporting/requests to the Department of Education.
- 10 DOE Contacts: Program contact for program issues, Grants Management Unit for processing issues, and Comptroller's Office number for payment information.
- 11 Terms and Special Conditions: Listed items apply to this project. (Additional space provided on Page 2 of 2 if needed.)
- 12 Approved: Approval signature from the Florida Department of Education and the date signature was affixed.

**FLORIDA DEPARTMENT OF EDUCATION  
PROJECT APPLICATION**

RECEIVED  
 2018 NOV 29 PM 12:47  
 OFFICE OF GRANTS MANAGEMENT

|   |  |                               |
|---|--|-------------------------------|
| Please return to:<br>Florida Department of Education<br>Office of Grants Management<br>Room 332 Turlington Building<br>325 West Gaines Street<br>Tallahassee, Florida 32399-0400<br>Telephone: (850) 245-0496 | A) Program Name:<br>Safety and Security of School Buildings<br>TAPS NUMBER: 19A097 | DOE USE ONLY<br>Date Received |
|---|--|-------------------------------|

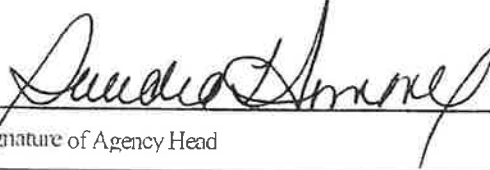
|   |   |
|---|---|
| B) Name and Address of Eligible Applicant:<br>Citrus County Schools<br>1007 W Main Street<br>Inverness, FL 34450-4625 | Project Number (DOE Assigned)<br><br>0910-93190-92001 |
|---|---|

|   |   |   |  |  |  |  |  |
|---|---|---|--|--|--|--|--|
| C) Total Funds Requested:<br>532,909<br><br><hr/> DOE USE ONLY<br><br>Total Approved Project:<br>532,909.00   | D) Applicant Contact & Business Information<br><table border="1"> <tr> <td data-bbox="649 756 1079 892">           Contact Name: Cheri Cemich,<br/>           Director of Risk Management and Employee<br/>           Relations; School Safety Specialist<br/>           Fiscal Contact Name: Tammy Wilson, Director<br/>           of Finance         </td> <td data-bbox="1079 756 1502 892">           Telephone Numbers: 352-726-1931 x2270<br/>           352-726-1931 x 2472         </td> </tr> <tr> <td data-bbox="649 892 1079 976">           Mailing Address:<br/>           1007 W Main Street<br/>           Inverness, FL 33450-4625         </td> <td data-bbox="1079 892 1502 976">           E-mail Addresses:<br/>           cemiche@citrus.k12.fl.us<br/>           wilsonia@citrus.k12.fl.us         </td> </tr> <tr> <td data-bbox="649 976 1079 1050">           Physical/Facility Address:<br/>           1007 W Main Street<br/>           Inverness, FL 34450-4625         </td> <td data-bbox="1079 976 1502 1050">           DUNS number: 926534702<br/>           FEIN number: 59-6000-546         </td> </tr> </table> | Contact Name: Cheri Cemich,<br>Director of Risk Management and Employee<br>Relations; School Safety Specialist<br>Fiscal Contact Name: Tammy Wilson, Director<br>of Finance | Telephone Numbers: 352-726-1931 x2270<br>352-726-1931 x 2472 | Mailing Address:<br>1007 W Main Street<br>Inverness, FL 33450-4625 | E-mail Addresses:<br>cemiche@citrus.k12.fl.us<br>wilsonia@citrus.k12.fl.us | Physical/Facility Address:<br>1007 W Main Street<br>Inverness, FL 34450-4625 | DUNS number: 926534702<br>FEIN number: 59-6000-546 |
| Contact Name: Cheri Cemich,<br>Director of Risk Management and Employee<br>Relations; School Safety Specialist<br>Fiscal Contact Name: Tammy Wilson, Director<br>of Finance | Telephone Numbers: 352-726-1931 x2270<br>352-726-1931 x 2472  |   |  |  |  |  |  |
| Mailing Address:<br>1007 W Main Street<br>Inverness, FL 33450-4625  | E-mail Addresses:<br>cemiche@citrus.k12.fl.us<br>wilsonia@citrus.k12.fl.us  |   |  |  |  |  |  |
| Physical/Facility Address:<br>1007 W Main Street<br>Inverness, FL 34450-4625  | DUNS number: 926534702<br>FEIN number: 59-6000-546  |   |  |  |  |  |  |

**CERTIFICATION**

Sandra Wilson, (Please Type Name) as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project and will not be used for matching funds on this or any special project, where prohibited.

Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application.

|   |                                |                         |
|---|--------------------------------|-------------------------|
| <br>Signature of Agency Head | <u>Superintendent</u><br>Title | <u>11-29-18</u><br>Date |
|---|--------------------------------|-------------------------|

January 9, 2019

Per Mark Egger's approval, Citrus County School District submitted their district FSBIT document into their schools' FSSAT risk assessment profiles which assessed each school's security hardening needs. The email that records his approval is attached to this grant application.

**To:** Lisa, Karen <[LisaK@citrus.k12.fl.us](mailto:LisaK@citrus.k12.fl.us)>  
**Cc:** Bishop, Jonny <[BishopJ1@citrus.k12.fl.us](mailto:BishopJ1@citrus.k12.fl.us)>; Covino, Greg <[CovinoG@citrus.k12.fl.us](mailto:CovinoG@citrus.k12.fl.us)>  
**Subject:** RE: Education Facilities Security Grant

Karen – that is excellent! THANK YOU for getting that information! Cheri

**From:** Lisa, Karen  
**Sent:** Thursday, August 23, 2018 12:33 PM  
**To:** Cernich, Cheri <[CernichC@citrus.k12.fl.us](mailto:CernichC@citrus.k12.fl.us)>  
**Subject:** FW: Education Facilities Security Grant

Cheri,  
Good news! See below... Karen

*Karen Lisa*  
Program Specialist  
Research and Accountability  
Citrus County School Board  
1007 W. Main Street, Bldg. 100  
Inverness, FL 34450-4698  
(352) 726 - 1931, Ext. 2229  
[lisak@citrus.k12.fl.us](mailto:lisak@citrus.k12.fl.us)

**From:** Eggers, Mark [<mailto:Mark.Eggers@fldoe.org>]  
**Sent:** Thursday, August 23, 2018 10:51 AM  
**To:** Lisa, Karen <[LisaK@citrus.k12.fl.us](mailto:LisaK@citrus.k12.fl.us)>  
**Cc:** Collins, Julie <[Julie.Collins@fldoe.org](mailto:Julie.Collins@fldoe.org)>  
**Subject:** FW: Education Facilities Security Grant

Karen – Physical security improvements identified through the risk assessment provided by the School Boards Insurance Trust, which meet the allowable expense criteria in the grant application, may be included in the district’s plan for expenditure of the Educational Facilities Security Grant funds. Mark

**From:** Lisa, Karen [<mailto:LisaK@citrus.k12.fl.us>]  
**Sent:** Thursday, August 23, 2018 9:14 AM  
**To:** Eggers, Mark <[Mark.Eggers@fldoe.org](mailto:Mark.Eggers@fldoe.org)>  
**Subject:** Education Facilities Security Grant

Mark,

We have a few questions about this grant. The grant says that “Program funds are provided, in whole or in part, for fixed capital outlay costs associated with improving physical security of school buildings as identified by a security risk assessment completed prior to August 1, 2018, by the district”. We did two different security risk assessments – the FSAAT and the FSBIT. Can we address concerns brought up in both, or must we just address items that were highlighted in FSAAT. Our Director of Risk Management felt that the FSBIT was even more thorough than the FSAAT and would like to include those things in our plan. Thank you for your help in this matter.

*Karen Lisa*  
Program Specialist  
Research and Accountability  
Citrus County School Board  
1007 W. Main Street, Bldg. 100  
Inverness, FL 34450-4698  
(352) 726 - 1931, Ext. 2229  
[lisak@citrus.k12.fl.us](mailto:lisak@citrus.k12.fl.us)

District: Citrus

Page: \_\_\_ of \_\_\_

Reviewer: Alejandra

Date: 11/30/18

| School Name                      | Proposed Purchase  | In Assessment? |    | Date Assessment Submitted |
|----------------------------------|--|----------------|----|---------------------------|
|                                  |  | Yes            | No |                           |
| Academy of Environmental Science | Cameras, speakers (HS only), window film, fence & crash bars, gates, | ✓              |    | 10/16/18                  |
| Central Ridge ES                 | door blank's blackboards   | ✓              |    | 10/16/18                  |
| Citrus Co. Renaissance           |  | ✓              |    | 10/16/18                  |
| Citrus H.S.                      |  | ✓              |    | 10/16/18                  |
| Citrus Springs E.S.              |  | ✓              |    | 10/16/18                  |
| Citrus Springs H.S.              |  | ✓              |    | 10/16/18                  |
| CREST School                     |  | ✓              |    | 10/16/18                  |
| Crystal River HS                 |  | ✓              |    | 10/16/18                  |
| Crystal River H.S.               |  | ✓              |    | 10/16/18                  |
| Crystal River Primary            |  | ✓              |    | 10/16/18                  |
| Florida City E.S.                |  | ✓              | x  | 10/16/18                  |
| Forest Ridge E.S.                |  | ✓              |    | 10/16/18                  |
| Hernando E.S.                    |  | ✓              |    | 10/16/18                  |
| Homosassa E.S.                   |  | ✓              |    | 10/16/18                  |
| Inverness Primary                |  | ✓              |    | 10/16/18                  |
| Inverness H.S.                   |  | ✓              |    | 10/16/18                  |
| Lecanto Primary                  |  | ✓              |    | 10/16/18                  |
| Lecanto H.S.                     |  | ✓              |    | 10/16/18                  |
| Lecanto H.S.                     |  | ✓              |    | 10/16/18                  |
| Pleasant Grove E.S.              |  | ✓              |    | 10/16/18                  |
| Rock Crusher E.S.                |  | ✓              |    | 10/16/18                  |
| Withlacoochee JC                 |  | ✓              |    | 10/16/18                  |
| Marine Science Station           |  | ✓              |    | 10/16/18                  |

Comments:

11/30/18 Mail - ~~no capital delay issues~~ Radios are not allowable *Zimmer*

12/19/20 All equipment related to the radios are not allowable. Radio repeaters are not allowable.

**FLORIDA DEPARTMENT OF EDUCATION  
BUDGET NARRATIVE FORM**

A) Name of Eligible Recipient/Fiscal Agent: Citrus County School Board

B) DOE Assigned Project Number: 090-93190-90001

C) TAPS Number: 19A097

| (1)      | (2)    | (3)  | (4)          | (5)       | (6)                         | (7)                    | (8)                     | (9)                    |
|----------|--------|--|--------------|-----------|-----------------------------|------------------------|-------------------------|------------------------|
| FUNCTION | OBJECT | ACCOUNT TITLE AND NARRATIVE  | FTE POSITION | AMOUNT    | % ALLOCATED to this PROJECT | ALLOWABLE DOE USE ONLY | REASONABLE DOE USE ONLY | NECESSARY DOE USE ONLY |
| 7400     | 6700   | Perimeter security: <ul style="list-style-type: none"> <li>• Install additional (or upgrade) fencing to secure school perimeters.</li> <li>• Include one of following options to gates to align with ALICE protocol: add locks with keys; add crash bars; add crash bars with concrete framing. (Specifies for each school can be found on our justification sheet.</li> </ul> |              | \$189,450 | 100                         |                        |                         |                        |
| 7400     | 6800   | Upgrade and/or purchase digital cameras including cabling, installation and licenses to sites throughout the district  |              | \$164,450 | 100                         |                        |                         |                        |
| 7400     | 6700   | Install mass notification exterior speakers to all high schools  |              | 48,000    | 100                         |                        |                         |                        |
| 7400     | 6800   | Install impact window film to sites throughout the district.   |              | \$22,000  | 100                         |                        |                         |                        |
| 7400     | 6700   | Install fence and crash bars along bus loops   |              | \$44,009  | 100                         |                        |                         |                        |
| 7400     | 6700   | Install walk through gates with 2 auto gates   |              | \$20,000  | 100                         |                        |                         |                        |
| 7400     | 6800   | Replace existing exterior door blanks with keyed doorknobs throughout district   |              | \$15,000  | 100                         |                        |                         |                        |
| 7400     | 6800   | Add electronic card readers to sites throughout district   |              | \$30,000  | 100                         |                        |                         |                        |





**DOE USE ONLY (Program)**

I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

**Printed Name:**

Maile Essers

**Signature:**

*Maile Essers*

**Title:**

Accounting Comm

**Date:**

1/14/19

**DOE USE ONLY (Grants Management)**

I certify that the cost for each line item budget category has been evaluated and determined to be allowable as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

**Printed Name:**

Alejandra Nirenberg

**Signature:**

*Alejandra Nirenberg*

**Title:**

OMC I

**Date:**

1/14/19



Citrus County Project Performance Accountability Form

| Scope of Work Tasks/Activities                      | Deliverables<br>(product or service)  | Evidence<br>(verification) | Due Date<br>(completion) |
|---|---|----------------------------|--------------------------|
| Safety and Security Measures for all district sites | Install fencing to surround perimeters at school sites equipped with gate chain and lock, where needed                                | Work order, invoices       | January 31, 2021         |
|   | Purchase and install digital security cameras to school sites, updating analog cameras and providing new digital cameras where needed | Work order, invoices       | January 31, 2021         |
|   |   |                            |                          |
|   | Install impact window film to sites throughout the district with "window walls"   | Work order, invoices       | January 31, 2021         |
|   | Install fence and crash bars along bus loops, where needed  | Work order, invoices       | January 31, 2021         |
|   | Install walk through gates with 2 auto gates, where needed  | Work order, invoices       | January 31, 2021         |
|   | Add additional gate and fencing to secure front entrance, where needed  | Work order, invoices       | January 31, 2021         |
|   | Replace existing exterior door blanks with keyed doorknobs, where needed  | Work order, invoices       | January 31, 2021         |
|   | Install exterior security doors for fenced areas, where needed (modifying front entrance gates)                                       | Work order, invoices       | January 31, 2021         |
|   | Add electronic card readers to sites where needed   | Work order, invoices       | January 31, 2021         |
|   |   |                            |                          |

**Citrus County Project Performance Accountability Form**

| <b>Scope of Work Tasks/Activities</b> | <b>Deliverables<br/>(product or service)</b>                    | <b>Evidence<br/>(verification)</b> | <b>Due Date<br/>(completion)</b> |
|---------------------------------------|---|------------------------------------|----------------------------------|
|                                       | Install mass notification exterior speakers to all high schools | Work order, invoices               | January 31, 2021                 |
|                                       |   |                                    |                                  |
|                                       |   |                                    |                                  |

|  |     |
|--|-----|
| Academy of Environmental Science (AES) | 215 |
| Central Ridge Elementary School (CRE)  | 35  |
| Citrus County Renaissance Center (REN) | 321 |
| Citrus High School (CHS)               | 31  |
| Citrus Springs Elementary School (CSE) | 181 |
| Citrus Springs Middle School (CSMS)    | 211 |
| CREST School (CREST)                   | 201 |
| Crystal River High School (CRH)        | 121 |
| Crystal River Middle School (CRM)      | 83  |
| Crystal River Primary School (CRP)     | 102 |
| Floral City Elementary School (FCE)    | 61  |
| Forest Ridge Elementary School (FRE)   | 25  |
| Hernando Elementary School (HES)       | 171 |
| Homosassa Elementary School (HOM)      | 71  |
| Inverness Middle School (IMS)          | 42  |
| Inverness Primary School (IPS)         | 32  |
| Lecanto High School (LHS)              | 163 |
| Lecanto Middle School (LMS)            | 162 |
| Lecanto Primary School (LPS)           | 161 |
| Pleasant Grove Elementary School (PGE) | 21  |
| Rock Crusher Elementary School (RCE)   | 191 |
| Withlacoochee Technical College        | 131 |
| Marine Science Station                 | 141 |

**FLORIDA DEPARTMENT OF EDUCATION  
Justification for Budget Items**

Name of Eligible Recipient/Fiscal Agent: Citrus County School Board

A) TAPS Number: 19A097

Citrus County School Board

0910-93190-90001

| ACCOUNT TITLE AND NARRATIVE  | Justification/Explanation of how proposed purchase will contribute to the safety and security of the school   |
|--|---|
| <p>Perimeter security: Install additional (or upgrade) fencing to secure school perimeters to align with ALICE protocol.<br/>                     CHS (MSID#31): Add 1 gate to existing fence; Add exterior security doors for fenced areas;<br/>                     CSM (MSID#211): Add 2 gates into existing fence<br/>                     CSE (MSID#181): Add 1 gate into existing fence<br/>                     FRE (MSID#25): Add 1 gate into existing fence<br/>                     HES (MSID#171): Add 2 gates into existing fence<br/>                     IPS (MSID#32): Add 2 gates into existing fence; Add exterior security doors for fenced areas;<br/>                     LPS (MSID#161): Add 1 gate into existing fence<br/>                     PGE (MSID#21): Add 2 gates into existing fence<br/>                     RCE (MSID#191): Add 1 gate into existing fence<br/>                     CRM (MSID#83): Add exterior security doors for fenced areas;<br/>                     CRH (MSID #121): Add fencing around employee parking/parent pick up area.<br/>                     In addition, if any money remains in this category, we will use this to add fencing or enhance fencing from 4ft to 6ft at any of our 22</p> | <p>This would allow us to secure the perimeter of all school sites with additional or upgraded fencing. To align with ALICE protocol*, we will provide exits to rally points by doing the specific items listed to the left. (All school specifics are listed under the left column on this document.)</p> <p>*Our district has adopted the ALICE program as our Active Shooter Response. In the event of danger, people need to do one of the following A:Alert; L: Lockdown; I: Inform; C: Counter; E: Evacuate. One of the key differences with this, as opposed to prior training, is that staff may need to evacuate an area where the danger is not present. To do this, we need to make sure all staff has a key to the locks on exit fences, or install "crash bars" that will allow for quick and safe evacuation.</p> |
| <p>Upgrade and/or purchase digital cameras including cabling, installation and licenses to sites throughout the district:<br/>                     FCE (MSID#61): Convert 5 existing analog cameras to digital and add 5 new digital cameras<br/>                     CHS (MSID#31): Convert 33 analog cameras to digital<br/>                     LHS (MSID#163): Convert 42 cameras analog to digital<br/>                     PGE (MSID#21): Convert 5 analog cameras to digital<br/>                     HES (MSID#171): Convert 5 analog cameras to digital<br/>                     CSE (MSID#181): Convert 5 analog cameras to digital<br/>                     CREST (MSID#201): Convert 64 analog cameras to digital</p>  | <p>This would allow us to upgrade our analog cameras to digital so that our entire district would be using one system with a much higher picture quality. It would also allow us to add more digital cameras where needed. Moving to one system would make it easier to monitor from both the school and district levels and allow for future expansion when needed.</p>  |

|   |  |
|---|--|
| <p>Install mass notification exterior speakers to all high schools:<br/>CHS (MSID#31),<br/>CRH (MSID #121) and<br/>LHS (MSID #163)</p>  | <p>This will provide mass notification to entire site in the event of an emergency.</p>  |
| <p>Install impact window film to sites throughout the district:<br/>CREST (MSID#201);<br/>CRE (MSID#35);<br/>CRH (MSID#121);<br/>CRM (MSID#83);<br/>CRP (MSID#102);<br/>HOM (MSID#71);<br/>RCE (MSID#191);<br/>IPS (MSID#32)</p>  | <p>This would allow us to add impact film to sites in our district where buildings have a wall of windows. In addition to preventing injuries from glass shattering, it also enables employees to see out while inhibiting people to see in.</p> |
| <p>Install fence and crash bars along bus loops:<br/>PGE (MSID#21): Add fencing and gate with panic hardware along bus loop.<br/>HES(MSID#171): Add fencing and gate with panic hardware along bus loop.<br/>CSE (MSID#181): Add fencing and gate with panic hardware along bus loop.</p> | <p>This would allow us to install fence and crash bars along bus loops to allow for quicker evacuations, when needed in conformance with ALICE protocol.</p>   |
| <p>Install walk through gates with 2 auto gates as well as additional perimeter fencing. CRM (MSID#83)</p>  | <p>Additional fencing will be installed as well as moving walk through gates to help secure the perimeter at a school site.</p>  |
| <p>Replace existing exterior door blanks with keyed doorknobs throughout district:<br/>HOM (MSID#71);<br/>FRE (MSID#25);<br/>PGE (MSID#21);<br/>FCE (MSID#61);<br/>IMS (MSID#42)</p>  | <p>This would allow us to add doorknobs to exterior entrance doors allowing a way for students and staff to use that door in the case of an evacuation.</p>  |
| <p>Add electronic card readers to sites throughout district: Add one electronic card reader to each of the schools listed below.</p>  | <p>This allows us to secure building entrances and monitor who is entering or exiting the building. It would also allow staff to gain entrance to buildings in other areas if they are seeking shelter.</p>                                      |

MSID numbers for all schools in Citrus County (District 09)

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Jonny Bishop, Department of: Superintendent  
Additional contact(s)/originator [Signature]  
Document Title: Designate Larry Grant, Jr. as the Citrus County School District School Safety Specialist.

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information X  
Consideration/Approval \_\_\_\_\_

Designate Larry Grant, Jr. as the Citrus County School District School Safety Specialist.

**Backup Materials:** attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary / Highlights:**

Designate Larry Grant, Jr. as the Citrus County School District School Safety Specialist.

**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 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:** [Signature]

MM

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the April 9, 2019 School Board Meeting.

Requested by Tammy Wilson, Finance Director

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

Document Title: Active Surplus Property List

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval: Disposal of Active Surplus Property

**Backup Materials:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary / Highlights:**

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

**Strategic Goals:**

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



# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for the April 9, 2019 School Board Meeting.

Requested by Tammy Wilson, Finance Director

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

Document Title: Active Surplus Property List

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval: Disposal of Active Surplus Property

Backup Materials: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

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

### Strategic Goals:

- 1. All students will develop a foundation of knowledge and skills through a rigorous and relevant curriculum that exceeds local, state, and national expectations, closes all performance gaps, and helps all students realize their full potential.
- 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 APRIL 9, 2019 BOARD MEETING

| Tag  | Number | Serial Number     | Item Description                 | Location | Reason                                   | Date Purchased | Purchase Price | Current Value |
|--|--------|-------------------|----------------------------------|----------|--|----------------|----------------|---------------|
|  | 064561 | DMPNG26MF182      | Apple iPad Wi-Fi 16GB Black      | AES      | Lost/Stolen CCSO Report #2019-30325      | 10/15/2014     | 379.00         | 94.75         |
|  | 064562 | DMQNFAJ2F182      | Apple iPad Wi-Fi 16GB Black      | AES      | Lost/Stolen CCSO Report #2019-30325      | 10/15/2014     | 379.00         | 94.75         |
|  | 064566 | DMQNFJMW182       | Apple iPad Wi-Fi 16GB Black      | AES      | Lost/Stolen CCSO Report #2019-30325      | 10/15/2014     | 379.00         | 94.75         |
| Academy of Environmental Science Sub Total |        |                   |                                  |          |  |                |                |               |
|  | 047583 | USBB373330        | HP Laserjet 4050N Printer        | CHS      | Broken Beyond Repair                     | 10/10/2000     | 1,178.07       | 0.00          |
|  | 057745 | RX850-070528-0406 | 850 LHD SYS W/1 Lightmic         | CHS      | Broken Beyond Repair                     | 6/30/2007      | 1,071.00       | 0.00          |
| Citrus High Sub Total                      |        |                   |                                  |          |  |                |                |               |
|  | 043570 | 520019            | Flexi Sign Pro Software          | CSM      | Banner maker broken/Too expensive to fix | 3/27/2007      | 2,750.00       | 0.00          |
|  | 057207 | ZU57525           | Eco-Sol Inkjet Printer/Cutter 54 | CSM      | Banner maker broken/Too expensive to fix | 9/26/2006      | 20,570.00      | 0.00          |
|  | 055287 | 64252110294       | Vinyl Cutter W/Stand             | CSM      | Banner maker broken/Too expensive to fix | 10/25/2005     | 1,895.00       | 0.00          |
|  | 071505 | DMTKLC83F182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 7/15/2013      | 479.00         | 0.00          |
|  | 072655 | DMPMW0G0F182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072662 | DMRMVQ3F182       | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072724 | DMRMVPC2F182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072726 | DMRMVQSWF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072729 | DMPMWDJ4F182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072733 | DMPMW0HBF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072760 | DMRMVQ5ZF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072783 | DMPMWDDMF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072789 | DMRMVQ0NF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072798 | DMRMVR9VF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072811 | DMRMVQFFF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072829 | DMPMW0HFF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072840 | DMRMVRBYF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072844 | DMPMW0KYF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072845 | DMPMW0HEF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072861 | DMPMW230F182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072867 | DMPMW0UHF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 072903 | DMRMVRB9F182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 074772 | DMRMVPL7F182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 075027 | DMPMWDFAF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
|  | 075158 | DMRMVPZGF182      | Apple iPad Wi-Fi 16GB Black      | CSM      | Damaged, Not Repairable, Obsolete        | 9/11/2014      | 379.00         | 88.43         |
| Citrus Springs Middle Sub Total            |        |                   |                                  |          |  |                | 33,653.00      | 1,857.03      |

## SURPLUS FOR APRIL 9, 2019 BOARD MEETING

| Tag Number                    | Serial Number     | Item Description                       | Location | Reason                                       | Date Purchased | Purchase Price | Current Value |
|-------------------------------|-------------------|--|----------|--|----------------|----------------|---------------|
| 041507                        | None              | Wooden Reading Loft                    | HER      | Old structure/No longer useful               | 10/21/1997     | 1,200.00       | 0.00          |
| 041989                        | None              | Wooden Reading Loft                    | HER      | Old structure/No longer useful               | 10/21/1997     | 1,200.00       | 0.00          |
| 041991                        | None              | Wooden Reading Loft                    | HER      | Old structure/No longer useful               | 10/21/1997     | 1,200.00       | 0.00          |
| 041993                        | None              | Wooden Reading Loft                    | HER      | Old structure/No longer useful               | 10/21/1997     | 1,200.00       | 0.00          |
| Hernando Elementary Sub Total |                   |  |          |  |                |                |               |
| 083989                        | HD1P8P1           | Dell OptiPlex 780 Desktop              | IMS      | No longer repairable/Used for parts          | 8/10/2011      | 1,015.66       | 0.00          |
| Inverness Middle Sub Total    |                   |  |          |  |                |                |               |
| 043769                        | 9471D72           | Dell Laptop Latitude E5550             | IPS      | Liquid damage/Used for parts                 | 12/14/2015     | 935.00         | 451.92        |
| Inverness Primary Sub Total   |                   |  |          |  |                |                |               |
|                               |                   |  |          |  |                | 935.00         | 451.92        |
| 061942                        | DN6HQGHUDFHW      | Apple Ipad Air 2 16GB Black            | LHS      | Will not update to current operating system  | 6/15/2012      | 379.00         | 0.00          |
| 071287                        | DVPHNLZ6DFHW      | Apple Ipad Air 2 16GB Black            | LHS      | Will not update to current operating system  | 6/14/2012      | 379.00         | 0.00          |
| Lecanto High Sub Total        |                   |  |          |  |                |                |               |
|                               |                   |  |          |  |                | 758.00         | 0.00          |
| 083136                        | 18MO9P1           | Dell OptiPlex 780 Desktop              | LMS      | Hard drive crashed/Used for parts            | 4/11/2011      | 946.34         | 0.00          |
| 089217                        | 1549136093        | Safari Montage MPEG Encoder            | LMS      | Outdated/No longer supported/Used for parts  | 5/6/2016       | 1,195.00       | 936.08        |
| Lecanto Middle Sub Total      |                   |  |          |  |                |                |               |
|                               |                   |  |          |  |                | 2,141.34       | 936.08        |
| 040179                        | 8011517           | JVC VCR Security System Camera         | Maint    | Not in service, not cost effective to repair | 10/10/1995     | 1,135.95       | 0.00          |
| 040490                        | F3M027030047      | Everfocus DVR Security Camera System   | Maint    | Not in service, not cost effective to repair | 5/13/2008      | 5,999.00       | 0.00          |
| 040646                        | 120700202147      | Troy Built Pro Horse 8 HP Tiller       | Maint    | Inoperative, not cost effective to repair    | 10/25/1994     | 1,536.00       | 0.00          |
| 040768                        | 1VRC0812XM1001510 | Vermeer Limb & Brush Wood Chipper      | Maint    | Inoperative, not cost effective to repair    | 3/10/1992      | 6,680.00       | 0.00          |
| 040863                        | 114285            | Muller Concrete Mixer                  | Maint    | Not in service, not cost effective to repair | 6/30/1979      | 1,162.99       | 0.00          |
| 040871                        | 85E18075          | Rockwell Belt/Disc Sander              | Maint    | Repair parts obsolete (not available)        | 4/30/1985      | 1,474.00       | 0.00          |
| 049660                        | 3012110           | Kawaski Hustler Super Z25 Mower        | Maint    | Inoperative, Not cost effective to repair    | 8/26/2003      | 7,406.10       | 0.00          |
| 051620                        | None              | Gen-Eye Inline Pipe Inspection/Locator | Maint    | Inoperative, Not cost effective to repair    | 4/12/2005      | 7,398.63       | 0.00          |
| 052854                        | 32143             | Kubota Mid-Mount Mower Attachment      | Maint    | Inoperative, Not cost effective to repair    | 7/14/2003      | 2,000.00       | 0.00          |
| 053418                        | 240000323         | Toro Z-Master Pro Mower                | Maint    | Inoperative, Not cost effective to repair    | 4/13/2004      | 7,093.00       | 0.00          |
| 057258                        | F3N026280118      | Everfocus DVR Security Camera System   | Maint    | Not in service, not cost effective to repair | 12/19/2006     | 2,830.00       | 0.00          |
| 057259                        | F3N026280117      | Everfocus DVR Security Camera System   | Maint    | Not in service, not cost effective to repair | 12/19/2006     | 2,830.00       | 0.00          |

# SURPLUS FOR APRIL 9, 2019 BOARD MEETING

| Tag                              | Number            | Serial Number | Item Description                       | Location | Reason                                       | Date Purchased | Purchase Price | Current Value |
|----------------------------------|-------------------|---------------|--|----------|--|----------------|----------------|---------------|
| 057418                           | PMX600-053198     |               | Powermax Plasma Cutting Unit 208-24    | Maint    | Not in service, not cost effective to repair | 5/11/2007      | 1,642.94       | 0.00          |
| 059593                           | 1GCGG25R921173834 |               | 2002-137 Chevrolet Van                 | Maint    | No longer cost effective to repair           | 3/26/2002      | 16,437.00      | 0.00          |
| 060513                           | T526220022        |               | Sperry Video Surveillance System + Acc | Maint    | Not in service, not cost effective to repair | 11/23/2010     | 4,853.00       | 0.00          |
| 063051                           | 3027101401        |               | John Deere Sabre Riding Tractor 19 HP  | Maint    | Not in service, not cost effective to repair | 6/12/2001      | 4,208.99       | 0.00          |
| Maintenance Sub Total            |                   |               |  |          |  |                |                |               |
|                                  |                   |               |  |          |  |                | 74,687.60      | 0.00          |
| 040617                           | 961954396         |               | Kent Floor Burnisher                   | MSS      | Inoperative, Not cost effective to repair    | 7/23/1996      | 1,095.00       | 0.00          |
| 041446                           | 1027893           |               | Outboard Yamaha 4 Stroke Motor         | MSS      | No longer needed/No lower unit               | 2/13/2007      | 15,124.17      | 0.00          |
| 050551                           | 397801            |               | Globe Automatic Slicer                 | MSS      | Auto part doesn't work/Manual part very hard | 5/14/2007      | 3,300.93       | 0.00          |
| 063584                           | 60LX1003367       |               | Outboard Yamaha 4 Stroke Motor         | MSS      | No longer needed/used for parts              | 9/14/2004      | 14,165.00      | 0.00          |
| Marine Science Station Sub Total |                   |               |  |          |  |                |                |               |
|                                  |                   |               |  |          |  |                | 33,685.10      | 0.00          |
| 059480                           | 3KPYDK1           |               | Dell Optiplex 760                      | RCE      | Not cost effective to repair/Used for parts  | 10/14/2009     | 666.84         | 0.00          |
| 059481                           | 3KPYDK1           |               | Dell Optiplex 760                      | RCE      | Not cost effective to repair/Used for parts  | 10/14/2009     | 666.84         | 0.00          |
| Rock Crusher Sub Total           |                   |               |  |          |  |                |                |               |
|                                  |                   |               |  |          |  |                | 1,333.68       | 0.00          |
| 053371                           | 1GNDS13S042321570 |               | 2004-166 Chevy Trailblazer             | Trans    | Bad motor/Too costly to repair               | 3/23/2004      | 18,940.00      | 0.00          |
| Transportation Sub Total         |                   |               |  |          |  |                |                |               |
|                                  |                   |               |  |          |  |                | 18,940.00      | 0.00          |
| 054428                           | DMP5FMRJHG5D      |               | Apple Ipad Air2 32GB Space Gray        | TRC      | Too costly to repair                         | 10/17/2016     | 374.00         | 243.10        |
| 055168                           | 5MNN581           |               | Dell Optiplex GX280                    | TRC      | Was at IPS/ Used for parts                   | 9/13/2005      | 957.32         | 0.00          |
| 059959                           | 346R4M1           |               | Dell PowerVault MD3000i                | TRC      | Cost too much to repair                      | 4/14/2010      | 11,207.31      | 1,961.29      |
| 060361                           | FKFR8N1           |               | Dell Latitude E5510 Laptop             | TRC      | Was at DSHR/Damaged beyond repair            | 11/12/2010     | 841.20         | 0.00          |
| 071519                           | DMPKM01DF182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071521                           | DMTKLCT0F182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071545                           | DMRKLABZF182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071548                           | DMRKLAAQF182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071549                           | DMRKL8RAF182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071551                           | DMRKL474F182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071560                           | DMRKL411F182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071604                           | DMPKT8L7F182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071606                           | DMPKT8KVF182      |               | Apple Ipad4 16GB Black                 | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 7/15/2013      | 479.00         | 0.00          |
| 071690                           | WS1325180238      |               | APC Smart-UPS 3000VA                   | TRC      | Cost too much to repair                      | 7/15/2013      | 479.00         | 0.00          |
| 071693                           | WS1324180288      |               | APC Smart-UPS 3000VA                   | TRC      | Cost too much to repair                      | 9/16/2013      | 1,497.75       | 463.61        |
| 071793                           | 5Z30FZ1           |               | Dell Equallogic PS4100E                | TRC      | Cost too much to repair                      | 9/16/2013      | 1,497.75       | 463.61        |
|                                  |                   |               |  |          |  |                | 16,456.44      | 9,188.19      |

## SURPLUS FOR APRIL 9, 2019 BOARD MEETING

| Tag           | Number       | Serial Number | Item Description          | Location | Reason                                       | Date Purchased | Purchase Price | Current Value |
|---------------|--------------|---------------|---------------------------|----------|--|----------------|----------------|---------------|
| 072339        | DMPMW8D9F182 |               | Apple Ipad4 16GB Black    | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 9/11/2014      | 379.00         | 88.43         |
| 072340        | DMQMVQK6F182 |               | Apple Ipad4 16GB Black    | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 9/11/2014      | 379.00         | 88.43         |
| 074981        | DMRMVNF182   |               | Apple Ipad4 16GB Black    | TRC      | Was at LPS/Apple Buyback/Exchange for Ipad 6 | 9/11/2014      | 379.00         | 88.43         |
| 081915        | 6M1Z8P1      |               | Dell OptiPlex 780 Desktop | TRC      | No longer repairable/Used for parts          | 5/10/2011      | 1,015.66       | 0.00          |
| 084928        | 6MXZ8P1      |               | Dell OptiPlex 780 Desktop | TRC      | Was at CRM/Used for parts                    | 8/10/2011      | 1,015.66       | 0.00          |
| 092286        | AS1521334082 |               | APC Smart-UPS 3000VA      | TRC      | Was at Mycro School/To costly to repair      | 7/1/2018       | 1,100.00       | 1,100.00      |
| TRC Sub Total |              |               |                           |          |  |                | 41,411.09      | 13,685.09     |
| Grand Total   |              |               |                           |          |  |                | \$216,746.54   | \$17,214.37   |

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Vicki Lofton, Principal Department of Lecanto Primary School  
Additional contact(s)/originator Dolores Ramos, Bookkeeper  
Document Title Donation

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval \_\_\_\_\_  
Accept the award of \$500.00 from Citrus County Harvest dba Citrus County Blessings.

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

**Backup Material:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary/Highlights:**

Received for Most Participation at Blessings Costume Ball. To be used at school discretion.

**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)

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Linda C. Connors Department of Crystal River High  
Additional contact(s)/originator Linda Livesay  
Document Title Approve donation of \$500

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval \_\_\_\_\_  
Approve \$500 donation to Crystal River High School Benevolent Fund

(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 \$500 to Crystal River High School Benevolent Fund from Joseph F. Bennett Sr. Trust c/o Michael Tringali, CPA, Trustee

**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)

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Mason Department of CHS  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Donation

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval \_\_\_\_\_  
Approve 500.00 donation from Inverness Elks Club Lodge 2522

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

Backup Material: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary/Highlights:

Donation to be used for CHS Chorus Hawaii field trip

### 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 Wilbur

(Form Board Approved 7/10/07)



# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Mason Department of CHS

Additional contact(s)/originator \_\_\_\_\_

Document Title Sponsor renewal

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval \_\_\_\_\_

Approve \$2667.33 from Kinnard Chiropractic for scoreboard advertisement renewal.

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

Backup Material: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary/Highlights:

For advertisement on the football and baseball scoreboards.

### Strategic Goals:

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

### Strategies include:

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

Financial Impact to the District: N/A

Amount Budgeted \_\_\_\_\_ Additional Amount Requested \_\_\_\_\_

Funding Source: \_\_\_\_\_

### Personnel:

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay Grade/Level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

Financial Impact reviewed by: Sammy Wilson

(Form Board Approved 7/10/07)

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Mason Department of CHS  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Donation

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval \_\_\_\_\_  
Approve \$1000.00 donation from Mike Scott Plumbing, Inc

(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 Chorus Hawaii field trip

### 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 Wilks

(Form Board Approved 7/10/07)

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Jason Koon Department of Lecanto High School  
Additional contact(s)/originator \_\_\_\_\_  
Document Title donation

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval To approve a donation from Ben Marciano of a squat rack and weights for the Lecanto High School girl's and boy's basketball teams.

(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 a donation from Ben Marciano for a Squat rack valued at 1,430.00 and weights valued at 750.00 for the Lecanto High School Girl's and Boy's basketball teams.

**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:** 2,180.00

Amount Budgeted \_\_\_\_\_ Additional Amount Requested \_\_\_\_\_

**Funding Source:** \_\_\_\_\_

**Personnel:**

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay Grade/Level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

**Financial Impact reviewed by:** Jammy Wilks

(Form Board Approved 7/10/07)



# Lecanto High School



*Kathy Androski, Assistant Principal  
Shawyn Newman, Assistant Principal  
Alex Stubenbort, Assistant Principal*


**Jason Koon**  
**Principal**

*David Assumpcao, Dean of Students  
Robert Thompson, Dean of Students  
Darrick Buettner, IB Coordinator  
Ron Allan, Activities Director*

## MEMORANDUM

DATE: April 9, 2019

To: Mrs. Himmel  
Superintendent

FROM: Jason Koon   
Principal

SUBJECT: Approve donation

To approve a donation from Ben Marciano of a squat machine valued at 1,430.00 and weights valued at 750.00 for the Lecanto High School Boy's and Girls' basketball teams

Attachments

*Lecanto High School will encourage students and staff to become active and lifelong learners and will provide a positive learning environment so that students and staff can develop to their full potential in order to meet the needs of, participate in and improve our global society.*

**3810 West Educational Path Lecanto, FL 34461 Phone: (352) 746-2334 Fax: (352) 249-2136**

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Jason Koon Department of Lecanto High School  
Additional contact(s)/originator \_\_\_\_\_  
Document Title donation

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Approve a \$1,000.00 donation to be used by the IB Program from Arif Sami and Tehmina Balkhi

(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 \$1,000.00 to Lecanto High School IB Program from Arif Sami and Tehmina Balkhi

**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:** \$1,000.00

Amount Budgeted 0 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)

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Zac Leonard, Administrator, Department of AES

Additional contact(s)/originator \_\_\_\_\_

Document Title: \$500.00 Donation from Richard & Donna Barker, all proceeds go towards the Green Gala Fundraiser

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval of the \$500 donation from Richard and Donna Barker

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

Donation/ticket sales go towards projects that help Students develop the skill and experience necessary to become environmental advocates, SCUBA certification, acquisition of new learning tools and facilitation of field research on the water.

### 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 April 9, 2019 School Board Meeting.

Requested by Zac Leonard, Administrator, Department of AES

Additional contact(s)/originator \_\_\_\_\_

Document Title: \$500.00 Donation from Hrabina, all proceeds go towards the Green Gala Fundraiser

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval of the \$500 donation from Hrabina

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

Donation/ticket sales go towards projects that help Students develop the skill and experience necessary to become environmental advocates, SCUBA certification, acquisition of new learning tools and facilitation of field research on the water.

### 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: Sammy Wilby

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

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Zac Leonard, Administrator, Department of AES  
Additional contact(s)/originator \_\_\_\_\_  
Document Title: \$500.00 Donation from Greg Nixon, all proceeds go towards the Green Gala Fundraiser

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval of the \$500 donation from Greg Nixon

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

Donation/ticket sales go towards projects that help Students develop the skill and experience necessary to become environmental advocates, SCUBA certification, acquisition of new learning tools and facilitation of field research on the water.

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



## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Zac Leonard, Administrator, Department of AES  
Additional contact(s)/originator \_\_\_\_\_  
Document Title: \$500.00 Donation from Lauren Russ, all proceeds go towards the Green Gala Fundraiser

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval of the \$500 donation from Lauren Russ

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

Donation/ticket sales go towards projects that help Students develop the skill and experience necessary to become environmental advocates, SCUBA certification, acquisition of new learning tools and facilitation of field research on the water.

### 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: Sammy Wilson  
(Form Board Approved 7/10/07-original)

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Zac Leonard, Administrator, Department of AES  
Additional contact(s)/originator \_\_\_\_\_  
Document Title: \$1,000.00 Donation from Jason & Lauren Russ, all proceeds go towards the Green Gala Fundraiser

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval of the \$1,000 donation from Jason and Lauren Russ.

**Backup Materials:** attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary / Highlights:**

Donation/ticket sales go towards projects that help Students develop the skill and experience necessary to become environmental advocates, SCUBA certification, acquisition of new learning tools and facilitation of field research on the water.

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

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Zac Leonard, Administrator, Department of AES  
Additional contact(s)/originator \_\_\_\_\_  
Document Title: \$500.00 Donation from Pierre Santos, all proceeds go towards the Green Gala Fundraiser

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval of the \$500 donation from Pierre Santos

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

Donation/ticket sales go towards projects that help Students develop the skill and experience necessary to become environmental advocates, SCUBA certification, acquisition of new learning tools and facilitation of field research on the water.

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

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Earnie Olsen, Department of Marine Science Station  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Approve a donation of \$1,500.00 from Crystal River Watersports

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Approve a donation of \$1,500.00 from the Crystal River Watersports for Coastal Camp Citrus

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

A donation of \$1,500.00 for Coastal Camp Citrus Scholarships in 2019 from Crystal River Watersports

### 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: Sammy Wilbur  
(Form Board Approved 7/10/07-original)

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Earnie Olsen, Department of Marine Science Station  
Additional contact(s)/originator: \_\_\_\_\_  
Document Title Approve a donation of \$750.00 from Kiwanis Club of Inverness

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Approve a donation of \$750.00 from the Kiwanis Club of of Inverness

Backup Materials: attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

A donation of \$750.00 for Coastal Camp Citrus Scholarships 2019 from Kiwanis Club of Inverness

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

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Earnie Olsen, Department of Marine Science Station  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Approve a donation of \$600.00 from the Rotary Club of Crystal River

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Approve a donation of \$600.00 from the Rotary Club of  
Crystal River

**Backup Materials:** attached \_\_\_\_\_ available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary / Highlights:**

A donation of \$600.00 for Coastal Camp Citrus Scholarships in 2019 from The Rotary Club of Crystal River

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

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Roy Pistone, Department of Food Service  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Donation of 12 cafeteria tables from Meteor Education

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Requesting approval of 12 cafeteria tables donated by Meteor Education valued at \$1,295 each = \$15,540.72 total value

(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 for a donation of 12 cafeteria tables from Meteor Education that will be used at the following school sites:

SRMI - 4 tables  
CREST - 4 tables  
TBD - 4 tables

### 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: Sammy Wilbur

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

## Pistone, Roy

---

**From:** Bishop, Jonny  
**Sent:** Friday, March 15, 2019 7:50 AM  
**To:** Pistone, Roy  
**Subject:** RE: Cafeteria Tables

Absolutely,

Thank you,

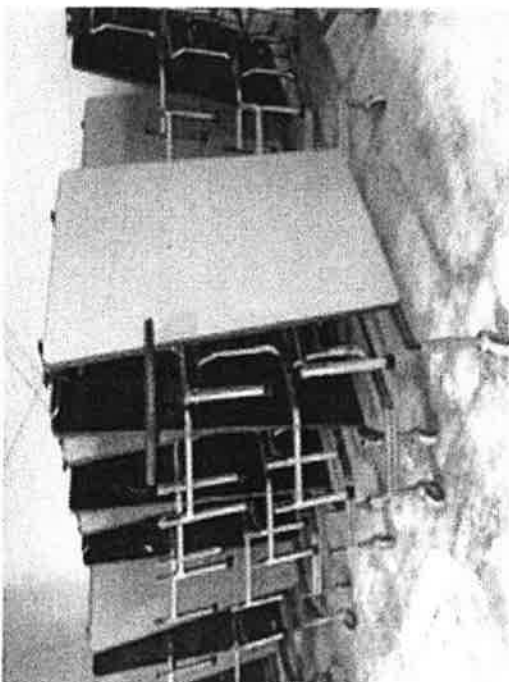
Jonny Bishop  
Assistant Superintendent of Support Services  
Citrus County Schools  
(352) 726-1931 ext. 2210

---

**From:** Pistone, Roy  
**Sent:** Wednesday, March 13, 2019 2:06 PM  
**To:** Bishop, Jonny <BishopJ1@citrus.k12.fl.us>  
**Subject:** Cafeteria Tables

Jonny,

Our cafeteria table provider, Meteor Education, called to offer us 12 NEW cafeteria tables, (rectangular with 12 seats attached) FREE of charge. The only blemish is some minor rust in some areas, which can be removed with some steel wool. The reason for the rust is that they were in storage for a while. They have even offered to deliver them to our warehouse at no cost. I mentioned we would be happy to accept these, unless you feel differently. I figured we could deliver 6 to CREST and 6 to Renaissance.





They asked if they could deliver them next week. I stated I do not see a problem with that and I will coordinate the delivery with Ralph.

Do you feel we need to have this go before the Board as a donation? Could you please let me know how I should handle this.

Thanks,

**Roy R. Pistone II, RDN, MEd, SNS**

Director of Food Services

Citrus County School District

1007 W. Main Street, Bldg. 200

Inverness, FL 34450

[pistonr@citrus.k12.fl.us](mailto:pistonr@citrus.k12.fl.us)

352-726-1931

***“ONE Team, ONE Goal, NO Limits”***

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## Pistone, Roy

---

**From:** Jimmy Land <JLand@meteoreducation.com>  
**Sent:** Monday, March 25, 2019 5:50 AM  
**To:** Pistone, Roy  
**Subject:** Price For Cafeteria Tables

**CAUTION:** This e-mail originated outside of Citrus County Schools. **DO NOT** click links or open attachments unless you confirm the incoming address, and are expecting an attachment/link, from the sender.

Roy,

Good morning. These table sell for \$1295.06 each.

Thanks,

Jimmy Land  
National Support Director  
MeTEOR Education  
(800) 699.7516 o  
(352) 514-7412 m  
jland@meteoreducation.com



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# REQUESTS FOR SCHOOL BOARD AGENDA



Requested for April 9, 2019 School Board Meeting.  
 Requested by Tammy Wilson, Director of Finance Department of Finance  
 Additional contact(s)/originator Eric Stokes, Director of Facilities and Construction  
 Document Title BID 2019-26 Mowing Services

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
 ✓ Consideration/Approval Approve Award of BID 2019-26 Mowing Services to multiple vendors and sites as indicated  
 (This wording should be your actual motion to appear on the agenda)

Backup Materials: attached  available in district office \_\_\_\_\_ other \_\_\_\_\_

#### Executive Summary / Highlights: Mowing Services, District wide

Contract Period: 04/09/2019 through 04/08/2022  
510 Bids solicited  
6 Bids received  
0 "No Bids" received  
0 Bids rejected

#### Strategic Goals:

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

#### Strategies include:

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

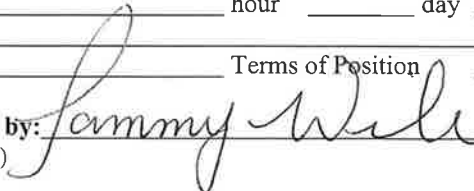
\$ 82,935.00 Remaining in FY 2018-2019

**Financial Impact to the District:** \$ 230,375.00 FY 2019-2020

**Amount Budgeted** \$250,330 remaining in 18-19 **Additional Amount Requested** \$275,000 for 19-20  
**Funding Source** Project 08300

#### Personnel:

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

**Financial Impact reviewed by:** 

(Form Board Approved 7/10/07)

| SITE  | CUTS | \$ per cut | Extension | 1st                      | 2nd                      | 3rd                      |
|---|------|------------|-----------|--------------------------|--------------------------|--------------------------|
| CENTRAL RIDGE ELEMENTARY                                      | 25   | 425.00     | 10,625.00 | Lawns Today LLC          | Citrus Property Svcs     | MMM Property Maint       |
| CITRUS HIGH SCHOOL  | 25   | 475.00     | 11,875.00 | Gamco                    | Lawns Today LLC          | MMM Property Maint       |
| CITRUS SPRINGS ELEMENTARY                                     | 25   | 315.00     | 7,875.00  | MMM Property Maint       | MWM Property Maint       | Gameco Properties        |
| CITRUS SPRINGS MIDDLE   | 25   | 450.00     | 11,250.00 | Gamco                    | Citrus Property Svcs     | MWM Lawn and Landscape   |
| CRYSTAL RIVER HIGH  | 25   | 825.00     | 20,625.00 | Lawns Today LLC          | MMM Property Maintenance | Citrus Property Services |
| CRYSTAL RIVER MIDDLE AND CRYSTAL RIVER TRANSPORTATION COMPLEX | 25   | 555.00     | 13,875.00 | Lawns Today LLC          | MMM Property Maintenance | MWM Lawn and Landscape   |
| CRYSTAL RIVER PRIMARY   | 25   | 420.00     | 10,500.00 | MMM Property Maint       | Lawns Today LLC          | MWM Lawn and Landscape   |
| DISTRICT SERVICES CENTER                                      | 25   | 250.00     | 6,250.00  | Gameco                   | Lawns Today LLC          | MMM Property Maint       |
| FLORAL CITY ELEMENTARY  | 25   | 375.00     | 9,375.00  | MWM Lawn and Landscape   | MMM Property Maintenance | Citrus Property Services |
| FOREST RIDGE ELEMENTARY                                       | 25   | 475.00     | 11,875.00 | Citrus Property Services | Gameco Properties        | MMM Property Maint       |
| HERNANDO ELEMENTARY SCHOOL                                    | 25   | 435.00     | 10,875.00 | Gameco Properties        | Citrus Property Svcs     | MMM Property Maint       |
| HOMOSASSA ELEMENTARY SCHOOL                                   | 25   | 220.00     | 5,500.00  | MMM Property Maint       | Lawns Today LLC          | MWM Lawn and Landscape   |
| INVERNESS MIDDLE SCHOOL                                       | 25   | 520.00     | 13,000.00 | Gameco Properties        | Citrus Property Svcs     | MMM Property Maint       |
| INVERNESS PRIMARY SCHOOL                                      | 25   | 175.00     | 4,375.00  | Gameco Properties        | Citrus Property Svcs     | MMM Property Maint       |
| LECANTO COMPLEX   | 25   | 2,000.00   | 50,000.00 | Lawns Today LLC          | Citrus Property Svcs     | MMM Property Maint       |
| PLEASANT GROVE ELEMENTARY                                     | 25   | 400.00     | 10,000.00 | Citrus Property Services | Gameco Properties        | MWM Lawn and Landscape   |
| ROCK CRUSHER ELEMENTARY                                       | 25   | 400.00     | 10,000.00 | Citrus Property Services | MMM Property Maintenance | Gameco Properties        |
| WITHLACOCHEE TECHNICAL COLLEGE                                | 25   | 500.00     | 12,500.00 | Gameco Properties        | Citrus Property Svcs     | MMM Property Maint       |

18 sites

450.00 9,215.00 230,375.00

MM

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.  
Requested by Kathy Androski, Department of Educational Technology  
Additional contact(s)/originator \_\_\_\_\_  
Document Title Approve the purchase of BoardDocs

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval Approve the purchase of BoardDocs

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

**Backup Materials:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary / Highlights:**

BoardDocs offers cost-saving online governance technologies that maximize board effectiveness by eliminating paper while maintaining a searchable legal repository for all documents. The paperless workflow will increase efficiency as well.

**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:** \$17,900  
Amount Budgeted 0 Additional Amount Requested \$17,900

**Funding Source:** Project 49710 – Enterprise Software

**Personnel:**

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_  
Pay grade/level \_\_\_\_\_  
Benefits \_\_\_\_\_

Terms of Position  
*Sammy Wilson*

**Financial Impact reviewed by:** \_\_\_\_\_  
(Form Board Approved 7/10/07-original)



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## Our Services



### BoardDocs LT

#### FEATURES

- Create, manage and publish meeting agendas and supporting documents
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- Manage policies and procedures through the entire lifecycle
- Take minutes notes and record voting
- Search publicly shared agenda and policy information from other public governing bodies



### BoardDocs Pro

#### FEATURES

#### Everything in BoardDocs LT and more:

- Provide access to reference documents in the library
- Streamline agenda creation process with distributed submission of agenda items by staff
- Approve agenda items using customized approval processes
- Track progress on strategic plans and goals
- Record voting and take minutes notes in real time with the meeting control panel
- Allow board members to vote online
- Display meeting agenda in the meeting room with the ScoreBoard



### BoardDocs Plus

#### FEATURES

- Manage and control meetings and minutes separately for related boards and committees
- Designate different publishers for different boards and committees
- Create separate workflows and approval processes with BoardDocs Pro Plus

Explore **BoardDocs.com** or call **800.407.0141** to learn more!

**BoardDocs**  
**End User Agreement**  
**Part I: Order Form**

Emerald Data Solutions, Inc. ("Emerald"), with an address at 1515 North Courthouse Road, Suite 210, Arlington, VA 22201, provides a proprietary, web-based service known as BoardDocs (the "Service"), that enables organizations to enhance aspects of the governance process and communications between the administration, the public and the board, all on and subject to the terms of this End User Agreement (the "Agreement"). By executing this Agreement, the below named customer ("Customer") agrees to use, and Emerald agrees to make available to Customer, the Service, all in accordance with and subject to the terms and conditions described in this Agreement.

**1. General Information.**

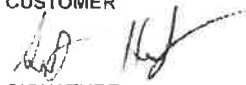
| PROJECT INFORMATION                      |  | SALES INFORMATION                       |            |
|--|--|---|------------|
| Billing Agent: FSBA                      |  | Sales Rep Phone: 800-407-0141 ext. 3554 |            |
| Sales Rep Name: Cheryl Dombay            |  | Sales Rep E-Mail: cdombay@boarddocs.com |            |
| CUSTOMER INFORMATION                     |  |   |            |
| Organization Name: Citrus County Schools |  |   |            |
| Address: 1007 W. Main Street             |  |   |            |
| City: Inverness                          |  | State: FL                               | Zip: 34450 |

**2. Charges.** For each BoardDocs site (as defined by Emerald) ordered under this Agreement, Customer will pay the applicable Annual Recurring Charge ("ARC") and the Non-Recurring Charge ("NRC") set forth below. Once paid, the ARC and NRC are not refundable. The initial NRC and ARC will be invoiced promptly after execution of this Agreement. **For the avoidance of doubt, the NRC will be waived if the Agreement is received signed on or before March 29th, 2019.**

| Initial Service                     | Type of Service                                  | Amount      |
|-------------------------------------|--|-------------|
| <input checked="" type="checkbox"/> | NRC (Non-Recurring Charge)                       | \$1,000.00  |
| <input checked="" type="checkbox"/> | BoardDocs Pro Plus ARC (Annual Recurring Charge) | \$17,900.00 |
| <input type="checkbox"/>            | BoardDocs Pro ARC (Annual Recurring Charge)      | \$0.00      |
| <input type="checkbox"/>            | BoardDocs LT Plus ARC (Annual Recurring Charge)  | \$0.00      |
| <input type="checkbox"/>            | BoardDocs LT ARC (Annual Recurring Charge)       | \$0.00      |

**3. Term.** The "Initial Term" of this Agreement will commence on the Effective Date, as defined below, and continue for an Initial Term of three (3) months thereafter. For the initial Term, Customer shall pay a prorated portion of the ARC. For the Initial Term, Customer shall be invoiced \$4,475.00 on or around the Effective Date, Customer shall be invoiced \$17,900 for the first Renewal Term on or around July 1st, 2019. For the avoidance of doubt, the Customer shall be invoiced for the NRC on or around the Effective Date. On the expiration of the Initial Term, the Term of this Agreement will automatically renew and remain in effect for consecutive one- (1-) year periods (each a "Renewal Term") unless either party provides the other party at least thirty (30) days' advance written notice of non-renewal prior to the end of the then-current Term. Notwithstanding anything to the contrary in the Agreement, during the Initial Term, Customer may terminate this Agreement for any reason or no reason solely by providing written notice of such termination to Emerald on or before April 10, 2019 ("Early Opt-Out"). To the extent that Customer exercises the Early Opt-Out and has already paid the ARC, the ARC shall be reimbursed to Customer to the extent Customer has already paid. Notwithstanding anything to the contrary in the foregoing, after the Early Opt-Out period, Customer agrees that it shall not terminate the Agreement prior to the end of the first Renewal Term. Emerald may increase the ARC from time to time upon at least sixty (60) days' advance written notice to Customer and which increase shall take place at the commencement of the next Renewal Term.

BY SIGNING BELOW, THE PERSON SIGNING FOR CUSTOMER PERSONALLY REPRESENTS AND WARRANTS TO EMERALD THAT HE OR SHE HAS THE AUTHORITY TO SIGN FOR CUSTOMER AND BIND CUSTOMER TO THIS AGREEMENT. CUSTOMER UNDERSTANDS AND AGREES TO BE BOUND BY THE ATTACHED TERMS AND CONDITIONS.

CUSTOMER  
  
 SIGNATURE  
 Date 3/25/19  
 Name and Title Authorized Representative  
 Scott Hebert

EMERALD DATA SOLUTIONS, INC.  
 SIGNATURE  
 Date  
 Name and Title of Authorized Representative

"Effective Date" shall be the 1st day of April, 2019.

## Part II: Additional Terms and Conditions

**4. Provision of the Service.** Subject to the terms and conditions of this Agreement, Emerald will make the Service available to Customer in accordance with this Agreement, the Service Level Agreement ("SLA") and the Emerald Acceptable Use Policy ("AUP"), which SLA and AUP are posted on Emerald's web site at <http://www.BoardDocs.com/Home.nsf/legal> and both of which are incorporated into and made a part of this Agreement. Emerald will provide Customer with at least sixty (60) days' advance notice of any change in the SLA or AUP. Emerald will use commercially reasonable efforts to make the Service available to Customer by an implementation date agreed to by the parties, including establishing the hosting of the Service and storage of data uploaded via the Service. Such Service will be co-branded with both parties' "Marks" (as defined in Section 10). Emerald may modify certain components of the Service as required by changes in laws, regulations or technology, requests of customers or to make improvements or correct problems or issues.

**5. Payment.** Customer agrees to pay Emerald (or its designated billing agent) all charges or fees described in this Agreement within thirty (30) days of Customer's receipt of the applicable invoice. Any amount not paid within such thirty (30) day period will bear interest, until paid, at the lesser of: (a) one and one-half percent (1½%) per month, or (b) the highest rate permitted by applicable law. The ARC will be invoiced annually in advance. In addition to such rates and charges, Customer will be responsible for all taxes and fees assessed or due with regard to its use of the Service and, if applicable, Customer will provide Emerald with any certificate or other evidence of tax-exemption. The continued provision of the Service is conditioned on Customer's creditworthiness and may be subject to a mutually agreeable reasonable assurance of payment or deposit. All charges or fees paid or payable are non-refundable. All amounts payable to Emerald are payable in full in United States dollars unless specifically indicated to the contrary in this Agreement.

**6. Termination.** This Agreement is effective for the Term described in Section 3. Emerald may terminate this Agreement and/or cease or suspend the provision of all or any part of the Service upon: (a) Customer's failure to pay any amount when due under this Agreement (after ten (10) days' prior written notice of such failure to pay); (b) the filing of a petition in bankruptcy by or against Customer; (c) any illegal, slanderous, infringing or inappropriate "Content" (as defined in Section 8) being loaded on any website or otherwise transmitted or used in connection with the Service which is not immediately ceased and removed after request by Emerald; or (d) any material breach of this Agreement by Customer, including but not limited to any violation of the AUP (all of the foregoing being defined as a "Customer Caused Termination or Suspension"). In the case of any such Customer Caused Termination or Suspension, Customer will pay for all accrued and unpaid charges for the Service provided through the date of such Customer Caused Termination or Suspension. Customer may terminate this Agreement upon: (a) the filing of a petition in bankruptcy by or against Emerald; or (b) any material breach of this Agreement by Emerald. Upon any termination of this Agreement, Customer agrees its right to use the Service or Emerald "Intellectual Property" and/or "Marks" (as defined in Section 10) shall immediately cease and Customer shall cause all of its affiliates to cease using the Service and all of Emerald's Intellectual Property or Marks.

**7. Use of the Service.** Subject to the terms and conditions of this Agreement, Emerald hereby grants to Customer, and Customer hereby accepts, a limited, non-exclusive, non-sublicenseable, non-transferable, annual license to access the Service for Customer's purposes solely during the Term. Customer will be responsible for all hardware, software (including browser software) and Internet communication links and connectivity necessary to access the Service from their respective facilities, including, without limitation, maintaining sufficient bandwidth to meet Customer's utilization demands. Customer shall be solely responsible for ensuring that each of the persons or entities that accesses the Service through Customer or its systems or with Customer's consent (collectively, "Users") complies with all of the terms and conditions of this Agreement, including the AUP and all applicable laws, rules, regulations and ordinances. Customer will not copy, modify, adapt, translate, hypothecate, lease, disclose, loan, sublicense, resell, distribute or create derivative works based on all or any part of the Service or Emerald Intellectual Property or Marks, unless expressly permitted in writing by Emerald. Customer will not attempt to decompile, reverse engineer or disassemble the Service and Customer will be liable to Emerald for any unauthorized copying, reverse engineering or use of the Service by Users. Unless otherwise agreed in writing by Emerald, Customer will not, and will cause each of the Users to not, remove or modify, or attempt to remove or modify, any proprietary notices contained in or associated with the Service. Customer agrees that it is solely responsible for maintaining and ensuring that its Users maintain the confidentiality of any User passwords or access codes entrusted to Customer or its Users, and for all activities resulting from their authorized or unauthorized use.

**8. Customer Content and Data.** Subject to the terms of this Agreement, Customer is exclusively responsible and liable for all content it posts or transmits using the Service (the "Content"), and Emerald has no responsibility or liability therefore, nor will Emerald be responsible for reviewing or determining the accuracy or appropriateness of any such Content. Content does not include data or information regarding other customers of Emerald or any information provided by Emerald. Customer will not use any information accessible from the Service in conjunction with any enterprise unrelated to its governmental duties or not authorized or contemplated by this Agreement. Customer reserves exclusive rights to all of its information stored in fields and as attachments in the Service database. At Customer's request, Emerald will export the data from the Service database in its native format at no charge to Customer. If Customer desires Emerald to convert the data into any other format other than its native format, Customer shall pay Emerald two-hundred and fifty dollars (\$250) per hour for such conversion services. Customer hereby grants to Emerald, and Emerald hereby accepts, a non-exclusive, royalty-free license to use such Content, information and data for purposes of providing the Service to Customer and performing any other obligations under this Agreement, for their business purposes relating to the Service, and for the maintenance or use of business records and information associated with any of the foregoing. Customer is solely responsible for such Content, information and data (including, without limitation the accuracy of such Content, information and data) and for ensuring that Customer has the necessary rights to use such Content, information and data, and Customer will defend, and satisfy any claims, judgments or expenses of or against Emerald, arising out of any third-party claims relating to such Content, information or data. Customer has only the limited rights granted by this Agreement.

**9. Acceptable Use.** All use of the Service will comply with the Emerald's AUP. Customer will not: (a) post or transmit on or through any website or network through which the Service is provided any libelous, slanderous, obscene or otherwise unlawful information or materials of any kind or any information that invades the privacy or rights of a third party; (b) interfere with or disable the Service or



Emerald's systems or operations in any way, (c) engage in any conduct involving the Service that would constitute a criminal offense or give rise to civil liability under any local, state, federal or other law or regulation; or (d) post, transmit, upload, reproduce or distribute to or through the Service any material or Content protected by copyright, patent, confidentiality, trade secret, trademark, privacy or other intellectual property or proprietary rights without first obtaining sufficient legal consent or written permission from the owner thereof. Unless the law that governs Customer's existence or operation prohibits this, Customer agrees to defend, indemnify and hold harmless Emerald from any and all liabilities, costs and expenses, including reasonable attorneys' fees, arising from or related to a failure of Customer or its Users to comply with all applicable laws, this Agreement or the AUP or Customer's actions or omissions with respect thereto.

**10. Ownership and Intellectual Property.** "Intellectual Property" means (a) copyrights, trademarks (and all goodwill associated therewith), service marks (and all goodwill associated therewith) and any other rights to any form or medium of expression and all applications for registration of any of the foregoing; (b) trade secrets and confidential information (as defined by applicable law), privacy rights and any other protection for confidential or proprietary information or ideas; (c) patents and patent applications; (d) inventions and any other items, information or theories which are protectable or registrable under any of the copyright, patent, trade secret, confidentiality or other intellectual property laws; and (e) any other similar proprietary rights or interests recognized by applicable law. Customer acknowledges and agrees that Emerald owns (as between Emerald and Customer) and will retain all ownership in the Intellectual Property and all other property rights and interests associated with the Service, the Marks and all derivative works and components of any of the foregoing. Customer specifically disclaims, and acknowledges it will never acquire, claim or seek to register, any Intellectual Property or other property rights or interests in the Service or Emerald Intellectual Property, or any derivative work of any of the foregoing, by operation of law or otherwise. Customer will execute and deliver confirmations or other written instruments as reasonably requested by Emerald to confirm Emerald's exclusive ownership of Emerald's Intellectual Property and the Service. As between Customer and Emerald, Customer will own all Intellectual Property or other property rights or interests in and to Customer's own data and Content. Subject to the terms this Agreement, each party hereby grants to the other during the Term of this Agreement a royalty-free, non-exclusive, non-transferable license to use such party's trademarks and service marks (and the good will associated therewith) provided to the other by such party (the "Marks") solely in connection with the other's performance of this Agreement and in connection with their use of the Service. Each party agrees that any use of the other party's Marks will be in strict accordance with the other party's reasonable trademark and service mark guidelines as provided and revised by the other party from time to time. Emerald reserves all rights not expressly granted to Customer in this Agreement.

**11. Disclaimer.** CUSTOMER ASSUMES TOTAL RESPONSIBILITY FOR USE OF THE SERVICE, CONTENT AND THE INTERNET AND ACCESSES THE SAME AT ITS OWN RISK. EMERALD EXERCISES NO CONTROL OVER AND HAS NO RESPONSIBILITY WHATSOEVER FOR THE CONTENT ACCESSIBLE OR ACTIONS TAKEN ON THE INTERNET OR PROVIDED BY CUSTOMER OR ITS AFFILIATES, AND EMERALD EXPRESSLY DISCLAIMS ANY RESPONSIBILITY FOR SUCH CONTENT OR ACTIONS, EXCEPT AS SPECIFICALLY SET FORTH IN THIS AGREEMENT, THE SERVICE AND ANY RELATED SOFTWARE PROVIDED BY EMERALD ARE PROVIDED WITHOUT WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING NO WARRANTY OF TITLE, NONINFRINGEMENT, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. NO ADVICE, STATEMENT OR INFORMATION GIVEN BY EMERALD, ITS AFFILIATES OR CONTRACTORS WILL CREATE A WARRANTY AND EMERALD DOES NOT WARRANT THAT THE SERVICE AND ANY RELATED SOFTWARE PROVIDED BY EMERALD WILL BE UNINTERRUPTED OR ERROR-FREE.

**12. Limitations of Liability.** NO PARTY OR SUCH PARTY'S AFFILIATES OR CONTRACTORS WILL BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES OR FOR ANY LOST OR IMPUTED PROFITS OR REVENUES OR LOST DATA OR COSTS OF COVER ARISING FROM OR RELATED TO THE SERVICE OR THIS AGREEMENT, REGARDLESS OF THE LEGAL THEORY UNDER WHICH SUCH LIABILITY IS ASSERTED AND REGARDLESS OF WHETHER A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF ANY SUCH LIABILITY, LOSS OR DAMAGE, EXCEPT WITH RESPECT TO ANY INDEMNITY PROVIDED BY CUSTOMER UNDER THIS AGREEMENT. EMERALD'S AGGREGATE LIABILITY UNDER THIS AGREEMENT WILL NOT EXCEED THE FEES RECEIVED BY EMERALD FROM CUSTOMER IN THE TWELVE (12) MONTHS PRIOR TO THE TIME AT WHICH THE LOSS, COST, CLAIM OR DAMAGES AROSE.

**13. Confidentiality.** A party's "Confidential Information" means information or data (in oral, written, electronic or other form), excluding any "Trade Secrets" (as defined under applicable law), related to or owned or controlled by such party, valuable to such party and not generally known or readily available through legal means (other than its disclosure in reliance on this Agreement) to the receiving party. Customer acknowledges that the Service contains Confidential Information and Trade Secrets of Emerald. Subject to applicable law, a receiving party may use the disclosing party's Confidential Information or Trade Secrets to perform its obligations and exercise its rights under this Agreement, and may not communicate, disclose, transfer or use the disclosing party's Confidential Information or Trade Secrets for any other purpose without the prior written consent of the disclosing party. The foregoing restrictions shall not apply to any Confidential Information or Trade Secrets of the disclosing party that: (a) are in the public domain, other than due to the actions or omissions of the receiving party; (b) can be proven to have been already known by the receiving party before their disclosure by the disclosing party; (c) were independently developed by the receiving party without access to or use of any Confidential Information or Trade Secrets of the disclosing party. In addition, the receiving party may disclose the disclosing party's Confidential Information or Trade Secrets only to its officers, directors and employees on a need-to-know basis after informing any such disclosees that it is confidential and subject to the terms of this Agreement, and provided that such disclosing party remains liable to ensure that such individuals comply with the requirements of this Agreement. Notwithstanding the foregoing, after giving reasonable notice to the disclosing party (which notice affords the disclosing party an opportunity to seek a protective order or other remedy), the receiving party may disclose the disclosing party's Confidential Information or Trade Secrets to the extent required by law or a court of competent jurisdiction. On request, each receiving party will return or destroy all copies or records that contain or reflect the disclosing party's Confidential Information or Trade Secrets. A party may seek injunctive relief to redress or prevent violations of this Section 13, in addition to, and not in lieu of, any other rights and remedies available to such party. Trade Secrets will be protected as required by this Agreement and applicable law for so long as they remain a Trade Secret under applicable law.

**14. Miscellaneous**

- (a) Unless the law that governs Customer's existence or operation prohibits this, any claim or dispute relating to this Agreement will be governed by Delaware law. The parties agree that the finder of fact must adhere to the terms and conditions in this Agreement.
- (b) If any portion of this Agreement is held to be unenforceable, the unenforceable portion will be construed as nearly as possible to reflect the original intent of the parties and the remainder of the provisions will remain in full force and effect. Except with regard to the SLA, neither party's failure to insist upon strict performance of any provision of this Agreement will be construed as a waiver of any of its rights under this Agreement. The terms and conditions of this Agreement will not be more strictly construed against either party since both parties negotiated this mutually acceptable Agreement.
- (c) Notices under this Agreement will be sent to the addresses set forth above or to such other address as a party shall notify the other party in writing.
- (d) All terms and provisions of this Agreement which should by their nature survive the termination of this Agreement will so survive, including, but not limited to, the relevant provisions of Sections 3, 4, 5, 6, 7 (except any licenses, which are restricted to the Term), 9, 10, 11, 12, 13, and 14.
- (e) Customer understands that the Service is accessed through the Internet and data may travel over the unsecured networks of several third-party Internet service providers and thus may not be secure or confidential. Emerald is not responsible for Internet connectivity to Customer's location or anything that happens by or through Internet or other transmission or access. Emerald will not be liable to Customer, or any User, for any delay or failure to perform any provision of this Agreement to the extent such delay or failure to perform is caused by an event beyond the reasonable control of Emerald, including, without limitation, an act of God; flood; riot; fire; explosion; judicial or governmental act; terrorism; military act; strike or lockout; third-party act or omission; failure of utility or telecommunications facilities, virus, worm, trojan horse or other code, command, file or program designed to interrupt, destroy or limit the functionality of any content, information, software, hardware or equipment; Internet slow-down or failure; lightning or other weather condition or event; or any other act, omission or event outside the control of Emerald (all of which are "**Events of Force Majeure**").
- (f) This Agreement, the SLA and AUP and other documents or items referenced herein or therein, constitute one and the same legally binding instrument and the entire agreement between Customer and Emerald with respect to the subject matter hereof and expressly supersede any contrary prior written or oral agreements or understandings between the parties. Customer may not assign this Agreement or any of its rights or obligations without the prior written consent of Emerald, which consent will not be unreasonably withheld or delayed. The terms and conditions of this Agreement may not be amended except in a writing signed by both parties.

MM

## REQUESTS FOR SCHOOL BOARD AGENDA

Requested for May 14, 2019 School Board Meeting.  
Requested by Kathy Androski RA, Department of Educational Technology  
Additional contact(s)/originator \_\_\_\_\_  
Document Title 2019-2020 Skyward School Management System License Fee

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval 2019-2020 Skyward School Management System License Fee

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

Backup Materials: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

The Skyward School Management System includes the following:

Business Management Suite – Finance, Accounts Receivable, Fixed Assets, Inventory, Payroll, FastTrack, Employee Management, Employee Access, Salary Negotiations, Substitute Tracking, and True Time.

Student Management Suite – Response to Intervention, Family Access, Educator Gradebook, Graduation Requirements, Health Records, Student Interoperability, and Student Management.

### Strategic Goals:

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

### Strategies Include:

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

Financial Impact to the District: \$205,876.00  
Amount Budgeted \$206,000 Additional Amount Requested -0-

Funding Source: Project 49710 Enterprise Software (Capital Outlay) \_\_\_\_\_

### Personnel:

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_  
Pay grade/level \_\_\_\_\_  
Benefits \_\_\_\_\_

Terms of Position \_\_\_\_\_

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

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for May 14, 2019 School Board Meeting.  
Requested by Kathy Androski RA, Department of Educational Technology  
Additional contact(s)/originator \_\_\_\_\_  
Document Title 2019-2020 Skyward School Management System License Fee

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval 2019-2020 Skyward School Management System License Fee

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

Backup Materials: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary / Highlights:

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X Other/Operational Activity

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- Emphasis on at-risk and special groups of learners (including gifted);
- Staff development, recruitment, and retention of workforce;
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- Allocation of resources (human, physical, technological, financial);
- Career preparation;
- Community Connections

Financial Impact to the District: \$205,876.00

Amount Budgeted \$206,000 Additional Amount Requested -0-

Funding Source: Project 49710 Enterprise Software (Capital Outlay)

### Personnel:

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

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



CITRUS COUNTY SCHOOL BOARD  
 ATTN: ACCOUNTS PAYABLE  
 1007 W MAIN STREET  
 INVERNESS, FL 34450

## Invoice Detail

|                      |            |
|----------------------|------------|
| <b>Invoice #</b>     | 0000196237 |
| <b>Invoice Date</b>  | 07/01/2019 |
| <b>Due Date</b>      | 07/01/2019 |
| <b>Invoice Total</b> | 205,876.00 |

| <u>Qty.</u> | <u>Item Description</u>                                 | <u>Unit Price</u> | <u>Extension</u> |
|-------------|---|-------------------|------------------|
| 1.00        | SCHOOL BASED ACTIVITY ACCOUNTING ANNUAL LICENSE FEE     | 4,827.0000        | 4,827.00         |
| 1.00        | FINANCIAL MANAGEMENT ANNUAL LICENSE FEE                 | 21,681.0000       | 21,681.00        |
| 1.00        | PAYROLL ANNUAL LICENSE FEE                              | 12,126.0000       | 12,126.00        |
| 1.00        | TRUE TIME ANNUAL LICENSE FEE                            | 10,320.0000       | 10,320.00        |
| 1.00        | ACCOUNTS RECEIVABLE ANNUAL LICENSE FEE                  | 10,043.0000       | 10,043.00        |
| 1.00        | INVENTORY ANNUAL LICENSE FEE                            | 7,740.0000        | 7,740.00         |
| 1.00        | EMPLOYEE ACCESS ANNUAL LICENSE FEE                      | 7,535.0000        | 7,535.00         |
| 1.00        | FIXED ASSETS ANNUAL LICENSE FEE                         | 7,535.0000        | 7,535.00         |
| 1.00        | EMPLOYEE MANAGEMENT ANNUAL LICENSE FEE                  | 6,451.0000        | 6,451.00         |
| 1.00        | SUBSTITUTE TRACKING ANNUAL LICENSE FEE                  | 5,676.0000        | 5,676.00         |
| 1.00        | FAST TRACK ANNUAL LICENSE FEE                           | 3,868.0000        | 3,868.00         |
| 1.00        | SALARY NEGOTIATIONS ANNUAL LICENSE FEE                  | 3,765.0000        | 3,765.00         |
| 1.00        | STUDENT MANAGEMENT ANNUAL LICENSE FEE                   | 52,789.0000       | 52,789.00        |
| 1.00        | EDUCATOR GRADEBOOK ANNUAL LICENSE FEE                   | 19,156.0000       | 19,156.00        |
| 1.00        | HEALTH RECORDS ANNUAL LICENSE FEE                       | 13,062.0000       | 13,062.00        |
| 1.00        | RESPONSE TO INTERVENTION ANNUAL LICENSE FEE             | 8,852.0000        | 8,852.00         |
| 1.00        | FAMILY & STUDENT ACCESS ANNUAL LICENSE FEE              | 8,708.0000        | 8,708.00         |
| 1.00        | LMS - API INTERFACE ANNUAL LICENSE FEE *                | 4,838.0000        | 4,838.00         |
| 1.00        | LMS - API INTERFACE ANNUAL LICENSE FEE - Cancelled *    | -4,838.0000       | -4,838.00        |
| 1.00        | SCHOOL INTEROPERABILITY FRAMEWORK (SIF) LICENSE FEE *   | 2,099.0000        | 2,099.00         |
| 1.00        | SCHOOL INTEROPERABILITY FRAMEWORK LICENSE - Cancelled * | -2,099.0000       | -2,099.00        |
| 1.00        | GRADUATION REQUIREMENTS ANNUAL LICENSE FEE              | 1,742.0000        | 1,742.00         |

Annual License Fees: 07/01/2019 - 06/30/2020

### REMIT TO:

SKYWARD ACCOUNTING DEPT  
 2601 SKYWARD DRIVE  
 STEVENS POINT, WI 54482

|                     |                            |
|---------------------|----------------------------|
| <b>Invoice #</b>    | 0000196237                 |
| <b>Invoice Date</b> | 07/01/2019                 |
| <b>Payor</b>        | CITRUS COUNTY SCHOOL BOARD |
| <b>Due Date</b>     | 07/01/2019 (CITRUSFL000)   |

**Invoice Amount:** 205,876.00  
**Remit Amount:**

PLEASE RETURN STUB WITH PAYMENT. Questions can be directed to [account@skyward.com](mailto:account@skyward.com)



CITRUS COUNTY SCHOOL BOARD  
ATTN: ACCOUNTS PAYABLE  
1007 W MAIN STREET  
INVERNESS, FL 34450

**Invoice Detail**

|                      |            |
|----------------------|------------|
| <b>Invoice #</b>     | 0000196237 |
| <b>Invoice Date</b>  | 07/01/2019 |
| <b>Due Date</b>      | 07/01/2019 |
| <b>Invoice Total</b> | 205,876.00 |

|             |                         |                   |                  |
|-------------|-------------------------|-------------------|------------------|
| <u>Qty.</u> | <u>Item Description</u> | <u>Unit Price</u> | <u>Extension</u> |
|-------------|-------------------------|-------------------|------------------|

Prices listed reflect centralized support discount.

=== Invoice revised 3/22/2019 - Project ID: 4008462 ===  
Steve Chamblin cancelled the SIF & LMS API Interface Licenses.

**Total Extension: 205,876.00**

**REMIT TO:**

SKYWARD ACCOUNTING DEPT  
2601 SKYWARD DRIVE  
STEVENS POINT, WI 54482

|                     |                            |
|---------------------|----------------------------|
| <b>Invoice #</b>    | 0000196237                 |
| <b>Invoice Date</b> | 07/01/2019                 |
| <b>Payor</b>        | CITRUS COUNTY SCHOOL BOARD |
| <b>Due Date</b>     | 07/01/2019 (CITRUSFL000)   |

**Invoice Amount: 205,876.00**  
**Remit Amount:**

PLEASE RETURN STUB WITH PAYMENT. Questions can be directed to [account@skyward.com](mailto:account@skyward.com)

# REQUESTS FOR SCHOOL BOARD AGENDA



Requested for April 9, 2019 School Board Meeting.  
Requested by Tammy Wilson, Director Department of Finance  
Additional contact(s)/originator \_\_\_\_\_

Citrus County School District School Board Financial and Federal Single  
Document Title Audit for the Fiscal Year Ended June 30, 2018

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_  
Consideration/Approval \_\_\_\_\_

Approve the Citrus County School District School Board Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2018

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

**Backup Material:** attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

**Executive Summary/Highlights:**

The "audit disclosed that the Citrus County District School Board (District's) basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards."

There were no deficiencies in internal controls over financial reporting that were considered a "material weakness."

Under Section III - Federal Awards Finding and Questioned Costs, there was one finding for Title I. The District has responded and has already taken corrective action.

**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)

Report No. 2019-163  
March 2019

**STATE OF FLORIDA AUDITOR GENERAL**

Financial and Federal Single Audit

**CITRUS COUNTY  
DISTRICT SCHOOL BOARD**

For the Fiscal Year Ended  
June 30, 2018



Sherrill F. Norman, CPA  
Auditor General



### Board Members and Superintendent

During the 2017-18 fiscal year, Sandra Himmel served as Superintendent of the Citrus County Schools and the following individuals served as School Board Members:

|  | <u>District No.</u> |
|--|---------------------|
| Thomas Kennedy, Vice Chair from 11-14-17                             | 1                   |
| Virginia G. Bryant, Chair through 11-13-17                           | 2                   |
| Douglas A. Dodd, Chair from 11-14-17,<br>Vice Chair through 11-13-17 | 3                   |
| Sandy Counts   | 4                   |
| Linda B. Powers  | 5                   |

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The audit was supervised by Anna A. McCormick, CPA.

Please address inquiries regarding this report to Micah E. Rodgers, CPA, Audit Manager, by e-mail at [micahrodgers@aud.state.fl.us](mailto:micahrodgers@aud.state.fl.us) or by telephone at (850) 412-2905.

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**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722**

**CITRUS COUNTY DISTRICT SCHOOL BOARD**  
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## SUMMARY

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### SUMMARY OF REPORT ON FINANCIAL STATEMENTS

Our audit disclosed that the Citrus County District School Board (District's) basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

### SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* issued by the Comptroller General of the United States.

### SUMMARY OF REPORT ON FEDERAL AWARDS

We audited the District's compliance with applicable Federal awards requirements. The Child Nutrition Cluster and Federal Pell Grant Program were audited as major Federal programs. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on each of its major Federal programs. However, we did note a nonmajor Federal program with questioned costs greater than \$25,000 finding as summarized below.

**Federal Awards Finding No. 2018-001:** The District did not always comply with Federal regulations by properly allocating Title I Program funds to eligible schools, resulting in questioned costs totaling \$119,461.

### AUDIT OBJECTIVES AND SCOPE

Our audit objectives were to determine whether the School Board and its officers with administrative and stewardship responsibilities for District operations had:

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on the District's major Federal programs; and
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal programs.

The scope of this audit included an examination of the District's basic financial statements and the accompanying Schedule of Expenditures of Federal Awards, as of and for the fiscal year ended June 30, 2018. We obtained an understanding of the District's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements and Federal awards. We also examined various transactions to determine whether they were executed, in both manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

## AUDIT METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Citrus County District School Board, as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District'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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the school internal funds and the Withlacoochee Technical College scholarship fund, a private purpose trust fund, which collectively represent 20 percent of the assets and 40 percent of the liabilities of the aggregate remaining fund information. In addition, we did not audit the financial statements of the aggregate discretely presented component units, which represent 100 percent of the transactions and account balances of the aggregate discretely presented component units columns. The financial statements for the school internal funds, the private purpose trust fund, and the aggregate discretely presented component units were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those financial statements, are based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of

the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### ***Opinions***

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Citrus County District School Board, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note II. to the financial statements, the District implemented Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which is a change in accounting principle that addresses accounting and financial reporting for other postemployment benefits. This affects the comparability of amounts reported for the 2017-18 fiscal year with amounts reported for the 2016-17 fiscal year. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS**, the **Budgetary Comparison Schedule – General Fund**, **Schedule of Changes in the District's Total OPEB Liability and Related Ratios**, **Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan**, **Schedule of District Contributions – Florida Retirement System Pension Plan**, **Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan**, **Schedule of District Contributions – Health Insurance Subsidy Pension Plan**, and **Notes to 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.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** 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 accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** 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 March 19, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S 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**. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
March 19, 2019



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The management of the Citrus County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2018. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2017-18 fiscal year are as follows:

- The District's total net position decreased by \$7,414,743.03, which is a 6.9 percent decrease over the 2016-17 fiscal year. The decrease is primarily due to the restatement of beginning net position totaling \$7,350,708 for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 75 related to other postemployment benefits reporting.
- General revenues total \$142,457,258.20, which is 93.8 percent of all revenues for the 2017-18 fiscal year, as compared to \$139,603,194.77 which was 93.7 percent for the 2016-17 fiscal year. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$9,472,398.91, which is 6.2 percent of total revenue, compared to \$9,356,343.61 which represented 6.3 percent for the 2016-17 fiscal year.
- On the government-wide financial statements, expenses total \$151,993,692.14. Only \$9,472,398.91 of these expenses were offset by program specific charges, with the remainder paid from general revenues. Total expenses exceeded total revenues by \$64,035.03 as compared to the previous fiscal year when expenses exceeded revenues by \$4,358,908.44.
- The General Fund total assigned and unassigned fund balances, representing the net current financial resources available for general appropriation by the Board, totaled \$5,243,019.87 at June 30, 2018, or 4.5 percent of General Fund revenues.
- During the current year, General Fund expenditures exceeded revenues by \$3,988,375.59. This may be compared to last year's results in which General Fund expenditures exceeded revenues by \$5,689,532.61. These figures do not take into consideration the effect of the transfer from the Capital Projects – Local Capital Improvement Fund.

### OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

#### **Government-Wide Financial Statements**

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic

resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in the following categories:

- Governmental activities – This represents most of the District's services, including its educational programs such as basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.
- Component units – The District presents two separate legal entities as discretely presented component units, which are The Academy of Environmental Science, Inc. and Citrus MYcroSchool of Integrated Academics and Technologies, Inc. (charter schools). Although both are legally separate organizations, the charter schools are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for the component units are reported separately from the financial information presented for the primary government.
- The Citrus County School Board Leasing Corporation (Leasing Corporation), although also a legally separate entity, was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

### **Fund Financial Statements**

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entitywide perspective contained in the government-wide statements. All of the District's funds may be classified within one of the broad categories discussed below.

**Governmental Funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing

decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Debt Service – ARRA Economic Stimulus Fund, and Capital Projects – Local Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General Funds to demonstrate compliance with the budget.

**Proprietary Funds:** Proprietary funds may be established to account for activities in which a fee is charged for services. One type of proprietary fund is maintained, an internal service fund. Internal service funds are used to report activities that provide goods and services to support the District's other programs and functions through user charges. The District uses an internal service fund to account for its employee group self-insurance program and its wellness center. Since these services predominantly benefit governmental rather than business-type functions, the internal service fund has been included within governmental activities in the government-wide financial statement.

**Fiduciary Funds:** Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses private-purpose trust funds to account for scholarship funds established by private donors.

The District uses agency funds to account for resources held for student activities and groups.

### **Notes to Financial Statements**

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liability and changes in its total other postemployment benefits (OPEB) liability.

|                                    |
|------------------------------------|
| GOVERNMENT-WIDE FINANCIAL ANALYSIS |
|------------------------------------|

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2018, compared to net position as of June 30, 2017:

## Net Position, End of Year

|                                       | Governmental<br>Activities |                          |
|---------------------------------------|----------------------------|--------------------------|
|                                       | 6-30-18                    | 6-30-17                  |
| Current and Other Assets              | \$ 56,233,424.63           | \$ 49,463,654.83         |
| Capital Assets                        | 184,723,384.10             | 187,343,407.77           |
| <b>Total Assets</b>                   | <b>240,956,808.73</b>      | <b>236,807,062.60</b>    |
| <b>Deferred Outflows of Resources</b> | <b>36,391,699.00</b>       | <b>31,439,730.00</b>     |
| Long-Term Liabilities                 | 154,415,414.67             | 148,748,855.88           |
| Other Liabilities                     | 7,322,833.01               | 6,603,075.64             |
| <b>Total Liabilities</b>              | <b>161,738,247.68</b>      | <b>155,351,931.52</b>    |
| <b>Deferred Inflows of Resources</b>  | <b>15,427,300.00</b>       | <b>5,297,158.00</b>      |
| Net Position:                         |                            |                          |
| Net Investment in Capital Assets      | 149,595,384.10             | 151,773,407.77           |
| Restricted                            | 36,739,343.38              | 33,216,864.12            |
| Unrestricted (Deficit)                | (86,151,767.43)            | (77,392,568.81)          |
| <b>Total Net Position</b>             | <b>\$ 100,182,960.05</b>   | <b>\$ 107,597,703.08</b> |

The largest portion of the District's net position is investment in capital assets (e.g., land; buildings; furniture, fixtures, and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was primarily the result of accruing \$26,684,006 in OPEB obligations and \$86,972,160 in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2018, and June 30, 2017, are as follows:

## Operating Results for the Fiscal Year Ended

|   | Governmental<br>Activities |                          |
|---|----------------------------|--------------------------|
|   | 6-30-18                    | 6-30-17                  |
| Program Revenues:   |                            |                          |
| Charges for Services  | \$ 2,166,317.68            | \$ 2,334,552.16          |
| Operating Grants and Contributions                              | 6,495,406.89               | 6,040,831.06             |
| Capital Grants and Contributions                                | 810,674.34                 | 980,960.39               |
| General Revenues:   |                            |                          |
| Property Taxes, Levied for Operational Purposes                 | 46,645,047.63              | 47,642,620.13            |
| Property Taxes, Levied for Capital Projects                     | 13,764,077.25              | 13,167,245.31            |
| Grants and Contributions Not Restricted<br>to Specific Programs | 76,838,730.61              | 75,041,033.88            |
| Unrestricted Investment Earnings                                | 468,728.44                 | 277,007.04               |
| Miscellaneous   | 4,740,674.27               | 3,475,288.41             |
| <b>Total Revenues</b>   | <b>151,929,657.11</b>      | <b>148,959,538.38</b>    |
| Functions/Program Expenses:                                     |                            |                          |
| Instruction   | 80,369,054.33              | 81,131,165.19            |
| Student Support Services  | 6,111,478.05               | 6,082,482.51             |
| Instructional Media Services                                    | 1,558,363.44               | 1,616,465.71             |
| Instruction and Curriculum Development Services                 | 4,078,786.28               | 4,312,346.20             |
| Instructional Staff Training Services                           | 1,588,169.85               | 1,663,042.19             |
| Instruction-Related Technology                                  | 1,967,301.45               | 2,128,322.00             |
| Board   | 473,669.20                 | 486,626.85               |
| General Administration  | 1,097,407.70               | 1,249,716.93             |
| School Administration   | 9,185,112.90               | 9,100,590.88             |
| Facilities Acquisition and Construction                         | 1,563,449.21               | 1,464,661.22             |
| Fiscal Services   | 915,254.98                 | 1,011,966.50             |
| Food Services   | 7,402,008.17               | 6,925,586.82             |
| Central Services  | 2,726,279.28               | 2,602,110.39             |
| Student Transportation Services                                 | 8,506,155.66               | 8,286,624.91             |
| Operation of Plant  | 9,333,844.52               | 9,564,252.21             |
| Maintenance of Plant  | 3,282,845.10               | 3,939,531.89             |
| Administrative Technology Services                              | 2,097,883.73               | 2,250,389.09             |
| Community Services  | 1,079,029.12               | 1,020,335.64             |
| Unallocated Interest on Long-Term Debt                          | 532,103.42                 | 522,497.66               |
| Unallocated Depreciation/Amortization Expense                   | 8,097,570.60               | 7,790,289.34             |
| Loss on Disposal of Capital Assets                              | 27,925.15                  | 169,442.69               |
| <b>Total Functions/Program Expenses</b>                         | <b>151,993,692.14</b>      | <b>153,318,446.82</b>    |
| <b>Change in Net Position</b>                                   | <b>(64,035.03)</b>         | <b>(4,358,908.44)</b>    |
| Net Position - Beginning  | 107,597,703.08             | 111,956,611.52           |
| Adjustment to Beginning Net Position (1)                        | (7,350,708.00)             | -                        |
| Net Position - Beginning, as Restated                           | 100,246,995.08             | 111,956,611.52           |
| <b>Net Position - Ending</b>                                    | <b>\$ 100,182,960.05</b>   | <b>\$ 107,597,703.08</b> |

(1) Adjustment to beginning net position is due to the implementation of GASB Statement No. 75, which is a change in accounting principle that addresses accounting and financial reporting for other postemployment benefits.

The largest revenue sources are the State of Florida and local property taxes which are 44.1 percent and 39.8 percent, respectively of total revenue. Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP funding formula utilizes student enrollment data and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Total government-wide revenues increased by \$2,970,118.73, or 2 percent, mostly due to an increase in the FEFP. In addition, Miscellaneous General Revenue increased by \$1,265,385.86, or 36.4 percent, primarily due to an increase of \$971,731.45 in the Best and Brightest Teachers Scholarships awarded to District teachers. Total government-wide expenses decreased by \$1,324,754.68, or 0.9 percent, largely due to a decrease in compensated absences.

From the 2016-17 fiscal year to the 2017-18 fiscal year, the taxable value of property in the District increased from \$9,047,017,367 to \$9,482,456,430, while the millage rate decreased from 6.925 mills to 6.581 mills, the base student allocation increased by \$43.24 and the unweighted full-time equivalent increased by 81.13.

|  |
|--|
| FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS |
|--|

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds increased by \$4,398,967.09 during the fiscal year to \$44,061,285.95 at June 30, 2018. Approximately 9.1 percent of this amount is unassigned fund balance (\$4,030,049.18), which is available for spending at the District's discretion. The remainder of the fund balance is nonspendable, restricted, or assigned to indicate that it is (1) not in spendable form (\$2,480,059.61), (2) restricted for particular purposes (\$36,338,206.47), or (3) assigned for particular purposes (\$1,212,970.69).

**Major Governmental Funds**

The General Fund is the District's chief operating fund. At the end of the current fiscal year, the total of assigned and unassigned fund balance is \$5,243,019.87, while the total fund balance is \$10,810,048.49. Total fund balance increased by \$1,701,127.67 during the fiscal year.

The Debt Service – ARRA Economic Stimulus Fund had a total fund balance of \$7,215,306.81, which is restricted for the payment of debt service. The fund balance increased by \$2,636,248.81 primarily due to payments into the sinking fund for the 2010A Qualified School Construction Bonds.

The Capital Project – Local Capital Improvement Fund has a total fund balance of \$22,605,065.57 which is restricted for the acquisition, construction, and maintenance of capital assets. The fund balance increased by \$311,643.26.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2017-18 fiscal year, the District amended its General Fund budget several times, with amendments taken to the Board for approval. Final budget amounts were in line with original budget amounts. The board approves the final budget amendment after year end.

Actual revenues are in line with the final budgeted amounts while actual expenditures are \$5,185,239.07, or 4.1 percent, less than final budget amounts. The decrease in expenditures was primarily due to continued cost containment measures implemented by the District. The actual ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$2,134,427.72 of the original budgeted fund balance.

CAPITAL ASSETS AND LONG-TERM DEBT

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2018, is \$184,723,384.10 (net of accumulated depreciation). This investment in capital assets includes land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; and audio visual materials and computer software.

Additional information on the District's capital assets can be found in Notes I.F.4 and III.C. to the financial statements.

**Long-Term Debt**

At June 30, 2018, the District had total long-term debt outstanding of \$35,128,000, composed of \$128,000 of State School Bonds and \$35,000,000 of Certificates of Participation, Series 2010A – Qualified School Construction Bonds.

Additional information on the District's long-term debt can be found in Note III.H. to the financial statements.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Director of Finance, Citrus County District School Board, 1007 West Main Street, Inverness, Florida 34450.

# BASIC FINANCIAL STATEMENTS

## Citrus County District School Board Statement of Net Position June 30, 2018

|  | Primary<br>Government<br>Governmental<br>Activities | Component<br>Units   |
|--|---|----------------------|
| <b>ASSETS</b>  |   |                      |
| Cash and Cash Equivalents                            | \$ 13,528,083.08                                    | \$ 79,480.00         |
| Investments  | 29,032,521.41                                       | -                    |
| Accounts Receivable                                  | 290,149.53  | 1,112.00             |
| Due from Other Agencies                              | 2,495,094.43  | 7,692.00             |
| Notes Receivable                                     | -   | -                    |
| Prepaid Items  | 1,561,945.70  | 14,868.00            |
| Inventories  | 1,011,845.37  | -                    |
| Capital Credits Receivable                           | 1,098,478.30  | -                    |
| Restricted Investment with Fiscal Agent              | 7,215,306.81  | -                    |
| Capital Assets:                                      |   |                      |
| Nondepreciable Capital Assets                        | 6,323,159.01  | 5,025.00             |
| Depreciable Capital Assets, Net                      | 178,400,225.09                                      | 444,762.00           |
| <b>TOTAL ASSETS</b>                                  | <b>240,956,808.73</b>                               | <b>552,939.00</b>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                |   |                      |
| Other Postemployment Benefits                        | 594,274.00  | -                    |
| Pensions   | 35,797,425.00                                       | 189,331.00           |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>          | <b>36,391,699.00</b>                                | <b>189,331.00</b>    |
| <b>LIABILITIES</b>                                   |   |                      |
| Accrued Salaries and Benefits                        | 179,144.11  | -                    |
| Payroll Deductions and Withholdings                  | 1,574,201.37  | 3,508.00             |
| Accounts Payable                                     | 2,259,740.73  | 50,327.00            |
| Sales Tax Payable                                    | 95.00   | -                    |
| Construction Contracts Payable - Retained Percentage | 56,614.92   | -                    |
| Due to Other Agencies                                | 1,074.57  | -                    |
| Unearned Revenues                                    | 1,837,355.36  | -                    |
| Estimated Liability for Self-Insurance Program       | 1,414,606.95  | -                    |
| Long-Term Liabilities:                               |   |                      |
| Portion Due Within 1 Year                            | 2,456,985.03  | -                    |
| Portion Due After 1 Year                             | 151,958,429.64                                      | 225,706.00           |
| <b>TOTAL LIABILITIES</b>                             | <b>161,738,247.68</b>                               | <b>279,541.00</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                 |   |                      |
| Other Postemployment Benefits                        | 6,900,775.00  | -                    |
| Pensions   | 8,526,525.00  | 11,563.00            |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>           | <b>15,427,300.00</b>                                | <b>11,563.00</b>     |
| <b>NET POSITION</b>                                  |   |                      |
| Net Investment in Capital Assets                     | 149,595,384.10                                      | 449,787.00           |
| Restricted for:                                      |   |                      |
| State Required Carryover Programs                    | 1,825,455.48  | 8,403.00             |
| Debt Service   | 7,220,347.39  | -                    |
| Capital Projects                                     | 22,663,926.61                                       | -                    |
| Food Service   | 3,366,963.46  | -                    |
| Other Purposes                                       | 1,662,650.44  | -                    |
| Unrestricted   | (86,151,767.43)                                     | (7,024.00)           |
| <b>TOTAL NET POSITION</b>                            | <b>\$ 100,182,960.05</b>                            | <b>\$ 451,166.00</b> |

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



**Citrus County District School Board  
Statement of Activities  
For the Fiscal Year Ended June 30, 2018**

| Functions/Programs                              | Expenses                 | Charges<br>for<br>Services | Program Revenues<br>Operating<br>Grants and<br>Contributions |
|---|--------------------------|----------------------------|--|
| <b>Primary Government</b>                       |                          |                            |  |
| <b>Governmental Activities:</b>                 |                          |                            |  |
| Instruction                                     | \$ 80,369,054.33         | \$ 981,405.94              | \$ -   |
| Student Support Services                        | 6,111,478.05             | -                          | -  |
| Instructional Media Services                    | 1,558,363.44             | -                          | -  |
| Instruction and Curriculum Development Services | 4,078,786.28             | -                          | -  |
| Instructional Staff Training Services           | 1,588,169.85             | -                          | -  |
| Instruction-Related Technology Board            | 1,967,301.45             | -                          | -  |
| General Administration                          | 473,669.20               | -                          | -  |
| School Administration                           | 1,097,407.70             | -                          | -  |
| Facilities Acquisition and Construction         | 9,185,112.90             | -                          | -  |
| Fiscal Services                                 | 1,563,449.21             | 34,616.28                  | -  |
| Food Services                                   | 915,254.98               | -                          | -  |
| Central Services                                | 7,402,008.17             | 1,072,203.66               | 6,495,406.89   |
| Student Transportation Services                 | 2,726,279.28             | -                          | -  |
| Operation of Plant                              | 8,506,155.66             | 78,091.80                  | -  |
| Maintenance of Plant                            | 9,333,844.52             | -                          | -  |
| Administrative Technology Services              | 3,282,845.10             | -                          | -  |
| Community Services                              | 2,097,883.73             | -                          | -  |
| Unallocated Interest on Long-Term Debt          | 1,079,029.12             | -                          | -  |
| Unallocated Depreciation Expense                | 532,103.42               | -                          | -  |
| Loss on Disposal of Capital Assets              | 8,097,570.60             | -                          | -  |
|   | 27,925.15                | -                          | -  |
| <b>Total Primary Government</b>                 | <b>\$ 151,993,692.14</b> | <b>\$ 2,166,317.68</b>     | <b>\$ 6,495,406.89</b>                                       |
| <b>Component Units</b>                          |                          |                            |  |
| Charter Schools                                 | \$ 1,134,015.00          | \$ 0.00                    | \$ 2,626.00  |

**General Revenues:**

**Taxes:**

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Capital Projects

Grants and Contributions Not Restricted to Specific Programs

Unrestricted Investment Earnings

Miscellaneous

**Total General Revenues**

**Change in Net Position**

Net Position - Beginning

Adjustment to Beginning Net Position

Net Position - Beginning, as Restated

**Net Position - Ending**

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

| Net (Expense) Revenue and Changes<br>in Net Position |  |                       |
|--|--|-----------------------|
| Capital<br>Grants and<br>Contributions               | Primary Government<br>Governmental<br>Activities | Component<br>Units    |
| \$ -   | \$ (79,387,648.39)                               | \$ -                  |
| -  | (6,111,478.05)                                   | -                     |
| -  | (1,558,363.44)                                   | -                     |
| -  | (4,078,786.28)                                   | -                     |
| -  | (1,588,169.85)                                   | -                     |
| -  | (1,967,301.45)                                   | -                     |
| -  | (473,669.20)                                     | -                     |
| -  | (1,097,407.70)                                   | -                     |
| -  | (9,185,112.90)                                   | -                     |
| 349,991.46   | (1,178,841.47)                                   | -                     |
| -  | (915,254.98)                                     | -                     |
| -  | 165,602.38                                       | -                     |
| -  | (2,726,279.28)                                   | -                     |
| -  | (8,428,063.86)                                   | -                     |
| -  | (9,333,844.52)                                   | -                     |
| -  | (3,282,845.10)                                   | -                     |
| -  | (2,097,883.73)                                   | -                     |
| -  | (1,079,029.12)                                   | -                     |
| 460,682.88   | (71,420.54)                                      | -                     |
| -  | (8,097,570.60)                                   | -                     |
| -  | (27,925.15)                                      | -                     |
| <u>\$ 810,674.34</u>                                 | <u>(142,521,293.23)</u>                          | <u>-</u>              |
| <u>\$ 38,676.00</u>                                  | <u>-</u>   | <u>(1,092,713.00)</u> |
|  | 46,645,047.63                                    | -                     |
|  | 13,764,077.25                                    | -                     |
|  | 76,838,730.61                                    | 877,415.00            |
|  | 468,728.44                                       | -                     |
|  | <u>4,740,674.27</u>                              | <u>101,074.00</u>     |
|  | <u>142,457,258.20</u>                            | <u>978,489.00</u>     |
|  | (64,035.03)                                      | (114,224.00)          |
|  | 107,597,703.08                                   | 565,390.00            |
|  | <u>(7,350,708.00)</u>                            | <u>-</u>              |
|  | <u>100,246,995.08</u>                            | <u>565,390.00</u>     |
|  | <u>\$ 100,182,960.05</u>                         | <u>\$ 451,166.00</u>  |

**Citrus County District School Board  
Balance Sheet – Governmental Funds  
June 30, 2018**

|  | General<br>Fund         | Debt Service -<br>ARRA Economic<br>Stimulus Fund | Capital Projects -<br>Local Capital<br>Improvement Fund |
|--|-------------------------|--|---|
| <b>ASSETS</b>  |                         |  |   |
| Cash and Cash Equivalents                            | \$ 9,016,797.99         | \$ -   | \$ 4,511,185.09   |
| Investments  | 301,236.31              | -  | 18,647,841.12   |
| Accounts Receivable                                  | 243,373.25              | -  | -   |
| Due from Other Funds                                 | 17,507.10               | -  | -   |
| Due from Other Agencies                              | 1,706,021.61            | -  | 313,188.10  |
| Prepaid Items  | 1,489,154.14            | -  | -   |
| Inventories  | 589,768.56              | -  | -   |
| Restricted Investment with Fiscal Agent              | -                       | 7,215,306.81                                     | -   |
| <b>TOTAL ASSETS</b>                                  | <b>\$ 13,363,858.96</b> | <b>\$ 7,215,306.81</b>                           | <b>\$ 23,472,214.31</b>                                 |
| <b>LIABILITIES AND FUND BALANCES</b>                 |                         |  |   |
| Liabilities:   |                         |  |   |
| Accrued Salaries and Benefits                        | \$ 137,750.66           | \$ -   | \$ -  |
| Payroll Deductions and Withholdings                  | 1,412,085.27            | -  | -   |
| Accounts Payable                                     | 982,843.82              | -  | 810,533.82  |
| Sales Tax Payable                                    | 95.00                   | -  | -   |
| Construction Contracts Payable - Retained Percentage | -                       | -  | 56,614.92   |
| Due to Other Funds                                   | -                       | -  | -   |
| Due to Other Agencies                                | 1,074.57                | -  | -   |
| Unearned Revenues                                    | 19,961.15               | -  | -   |
| <b>Total Liabilities</b>                             | <b>2,553,810.47</b>     | <b>-</b>   | <b>867,148.74</b>                                       |
| Fund Balances:                                       |                         |  |   |
| Nonspendable:  |                         |  |   |
| Prepaid Items  | 1,489,154.14            | -  | -   |
| Inventories  | 589,768.56              | -  | -   |
| Total Nonspendable Fund Balance                      | 2,078,922.70            | -  | -   |
| Restricted for:                                      |                         |  |   |
| State Required Carryover Programs                    | 1,825,455.48            | -  | -   |
| Debt Service   | -                       | 7,215,306.81                                     | -   |
| Capital Projects                                     | -                       | -  | 22,605,065.57   |
| Food Service   | -                       | -  | -   |
| Other Required Carryover Programs                    | 1,662,650.44            | -  | -   |
| Total Restricted Fund Balance                        | 3,488,105.92            | 7,215,306.81                                     | 22,605,065.57   |
| Assigned for:  |                         |  |   |
| Self-Insurance                                       | 1,000,000.00            | -  | -   |
| Other Purposes                                       | 212,970.69              | -  | -   |
| Total Assigned Fund Balance                          | 1,212,970.69            | -  | -   |
| Unassigned Fund Balance                              | 4,030,049.18            | -  | -   |
| <b>Total Fund Balances</b>                           | <b>10,810,048.49</b>    | <b>7,215,306.81</b>                              | <b>22,605,065.57</b>                                    |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>           | <b>\$ 13,363,858.96</b> | <b>\$ 7,215,306.81</b>                           | <b>\$ 23,472,214.31</b>                                 |

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

| Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------|--------------------------------|
| \$ 100.00                      | \$ 13,528,083.08               |
| 3,139,671.24                   | 22,088,748.67                  |
| 2,053.34                       | 245,426.59                     |
| 29,115.00                      | 46,622.10                      |
| 475,884.72                     | 2,495,094.43                   |
| -                              | 1,489,154.14                   |
| 401,136.91                     | 990,905.47                     |
| -                              | 7,215,306.81                   |
| <u>\$ 4,047,961.21</u>         | <u>\$ 48,099,341.29</u>        |
| <br>                           |                                |
| \$ 40,942.86                   | \$ 178,693.52                  |
| 161,701.33                     | 1,573,786.60                   |
| 367,829.84                     | 2,161,207.48                   |
| -                              | 95.00                          |
| -                              | 56,614.92                      |
| 46,622.10                      | 46,622.10                      |
| -                              | 1,074.57                       |
| -                              | 19,961.15                      |
| <u>617,096.13</u>              | <u>4,038,055.34</u>            |
| <br>                           |                                |
| -                              | 1,489,154.14                   |
| 401,136.91                     | 990,905.47                     |
| <u>401,136.91</u>              | <u>2,480,059.61</u>            |
| <br>                           |                                |
| -                              | 1,825,455.48                   |
| 5,040.58                       | 7,220,347.39                   |
| 58,861.04                      | 22,663,926.61                  |
| 2,965,826.55                   | 2,965,826.55                   |
| -                              | 1,662,650.44                   |
| <u>3,029,728.17</u>            | <u>36,338,206.47</u>           |
| <br>                           |                                |
| -                              | 1,000,000.00                   |
| -                              | 212,970.69                     |
| -                              | 1,212,970.69                   |
| -                              | 4,030,049.18                   |
| <u>3,430,865.08</u>            | <u>44,061,285.95</u>           |
| <u>\$ 4,047,961.21</u>         | <u>\$ 48,099,341.29</u>        |

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**Citrus County District School Board  
 Reconciliation of the Governmental Funds Balance Sheet  
 to the Statement of Net Position  
 June 30, 2018**

**Total Fund Balances - Governmental Funds** \$ 44,061,285.95

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 184,723,384.10

Capital credits to be received in future years are not available to liquidate liabilities in the governmental funds, but are accrued in the government-wide statements. 1,098,478.30

An internal service fund is used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 3,750,827.37

Long-term liabilities are not due and payable in the fiscal year and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:

|                                       |                        |                  |
|---------------------------------------|------------------------|------------------|
| Certificates of Participation Payable | \$ (35,000,000.00)     |                  |
| Bonds Payable                         | (128,000.00)           |                  |
| Compensated Absences Payable          | (5,631,248.67)         |                  |
| Net Pension Liability                 | (86,972,160.00)        |                  |
| Other Postemployment Benefits Payable | <u>(26,684,006.00)</u> | (154,415,414.67) |

The deferred outflows of resources and deferred inflows of resources related to other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds.

|                                   |                       |                |
|-----------------------------------|-----------------------|----------------|
| Deferred Outflows Related to OPEB | \$ 594,274.00         |                |
| Deferred Inflows Related to OPEB  | <u>(6,900,775.00)</u> | (6,306,501.00) |

The deferred outflows of resources and deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.

|                                       |                       |                      |
|---------------------------------------|-----------------------|----------------------|
| Deferred Outflows Related to Pensions | \$ 35,797,425.00      |                      |
| Deferred Inflows Related to Pensions  | <u>(8,526,525.00)</u> | <u>27,270,900.00</u> |

**Net Position - Governmental Activities** \$ 100,182,960.05

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

**Citrus County District School Board  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2018**

|  | General<br>Fund         | Debt Service -<br>ARRA Economic<br>Stimulus Fund | Capital Projects -<br>Local Capital<br>Improvement Fund |
|--|-------------------------|--|---|
| <b>Revenues</b>  |                         |  |   |
| Intergovernmental:                                       |                         |  |   |
| Federal Direct   | \$ 192,739.94           | \$ -   | \$ -  |
| Federal Through State and Local                          | 929,556.80              | -  | -   |
| State  | 65,914,490.15           | -  | -   |
| Local:   |                         |  |   |
| Property Taxes   | 46,645,047.63           | -  | 13,764,077.25   |
| Impact Fees  | -                       | -  | -   |
| Charges for Services - Food Service                      | -                       | -  | -   |
| Miscellaneous  | 3,640,102.42            | (73,051.13)                                      | 300,594.28  |
| Total Local Revenues                                     | <u>50,285,150.05</u>    | <u>(73,051.13)</u>                               | <u>14,064,671.53</u>                                    |
| <b>Total Revenues</b>                                    | <u>117,321,936.94</u>   | <u>(73,051.13)</u>                               | <u>14,064,671.53</u>                                    |
| <b>Expenditures</b>                                      |                         |  |   |
| Current - Education:                                     |                         |  |   |
| Instruction  | 72,999,773.29           | -  | -   |
| Student Support Services                                 | 5,224,869.83            | -  | -   |
| Instructional Media Services                             | 1,532,512.30            | -  | -   |
| Instruction and Curriculum Development Services          | 1,513,709.38            | -  | -   |
| Instructional Staff Training Services                    | 1,108,906.14            | -  | -   |
| Instruction-Related Technology                           | 1,848,069.49            | -  | -   |
| Board  | 465,932.99              | -  | -   |
| General Administration                                   | 457,752.54              | -  | -   |
| School Administration                                    | 9,035,096.94            | -  | -   |
| Facilities Acquisition and Construction                  | 278,683.97              | -  | 894,771.68  |
| Fiscal Services  | 900,306.58              | -  | -   |
| Food Services  | 14,459.01               | -  | -   |
| Central Services   | 2,634,212.07            | -  | -   |
| Student Transportation Services                          | 8,359,684.95            | -  | -   |
| Operation of Plant                                       | 9,181,399.39            | -  | -   |
| Maintenance of Plant                                     | 3,229,227.99            | -  | -   |
| Administrative Technology Services                       | 2,063,620.02            | -  | -   |
| Community Services                                       | 271,424.80              | -  | -   |
| Fixed Capital Outlay:                                    |                         |  |   |
| Facilities Acquisition and Construction                  | 30,562.61               | -  | 2,008,364.47  |
| Other Capital Outlay                                     | 160,108.24              | -  | 2,379,526.50  |
| Debt Service:  |                         |  |   |
| Principal  | -                       | -  | -   |
| Interest and Fiscal Charges                              | -                       | 477,102.50                                       | -   |
| <b>Total Expenditures</b>                                | <u>121,310,312.53</u>   | <u>477,102.50</u>                                | <u>5,282,662.65</u>                                     |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <u>(3,988,375.59)</u>   | <u>(550,153.63)</u>                              | <u>8,782,008.88</u>                                     |
| <b>Other Financing Sources (Uses)</b>                    |                         |  |   |
| Transfers In   | 5,671,777.48            | 3,186,402.44                                     | -   |
| Sale of Capital Assets                                   | -                       | -  | 27,925.54   |
| Loss Recoveries  | 22,207.09               | -  | -   |
| Transfers Out  | (4,481.31)              | -  | (8,498,291.16)  |
| <b>Total Other Financing Sources (Uses)</b>              | <u>5,689,503.26</u>     | <u>3,186,402.44</u>                              | <u>(8,470,365.62)</u>                                   |
| <b>Net Change in Fund Balances</b>                       | 1,701,127.67            | 2,636,248.81                                     | 311,643.26  |
| Fund Balances, Beginning                                 | 9,108,920.82            | 4,579,058.00                                     | 22,293,422.31   |
| <b>Fund Balances, Ending</b>                             | <u>\$ 10,810,048.49</u> | <u>\$ 7,215,306.81</u>                           | <u>\$ 22,605,065.57</u>                                 |

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

| <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|---|---|
| \$ 789,981.06                           | \$ 982,721.00                           |
| 17,049,481.07                           | 17,979,037.87                           |
| 1,065,140.38                            | 66,979,630.53                           |
| -                                       | 60,409,124.88                           |
| 48,886.30                               | 48,886.30                               |
| 1,072,203.66                            | 1,072,203.66                            |
| 505,122.69                              | 4,372,768.26                            |
| <u>1,626,212.65</u>                     | <u>65,902,983.10</u>                    |
| <u>20,530,815.16</u>                    | <u>151,844,372.50</u>                   |
| 6,056,652.61                            | 79,056,425.90                           |
| 786,792.44                              | 6,011,662.27                            |
| 399.16                                  | 1,532,911.46                            |
| 2,498,460.07                            | 4,012,169.45                            |
| 453,324.91                              | 1,562,231.05                            |
| 87,100.99                               | 1,935,170.48                            |
| -                                       | 465,932.99                              |
| 621,731.74                              | 1,079,484.28                            |
| -                                       | 9,035,096.94                            |
| 78,445.00                               | 1,251,900.65                            |
| -                                       | 900,306.58                              |
| 7,266,655.78                            | 7,281,114.79                            |
| 47,540.23                               | 2,681,752.30                            |
| 7,543.81                                | 8,367,228.76                            |
| -                                       | 9,181,399.39                            |
| -                                       | 3,229,227.99                            |
| -                                       | 2,063,620.02                            |
| 789,981.06                              | 1,061,405.86                            |
| 231,916.34                              | 2,270,843.42                            |
| 1,029,070.31                            | 3,568,705.05                            |
| 442,000.00                              | 442,000.00                              |
| 27,845.91                               | 504,948.41                              |
| <u>20,425,460.36</u>                    | <u>147,495,538.04</u>                   |
| <u>105,354.80</u>                       | <u>4,348,834.46</u>                     |
| 4,481.31                                | 8,862,661.23                            |
| -                                       | 27,925.54                               |
| -                                       | 22,207.09                               |
| <u>(359,888.76)</u>                     | <u>(8,862,661.23)</u>                   |
| <u>(355,407.45)</u>                     | <u>50,132.63</u>                        |
| (250,052.65)                            | 4,398,967.09                            |
| <u>3,680,917.73</u>                     | <u>39,662,318.86</u>                    |
| <u>\$ 3,430,865.08</u>                  | <u>\$ 44,061,285.95</u>                 |



**Citrus County District School Board  
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Fund Balances to the Statement of Activities  
For the Fiscal Year Ended June 30, 2018**

**Net Change in Fund Balances - Governmental Funds** **\$ 4,398,967.09**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current fiscal year. (2,592,098.52)

The loss on the disposal of capital assets during the current fiscal year is reported in the statement of activities. In the governmental funds, the cost of these assets was recognized as an expenditure in the fiscal year purchased. Thus, the change in net position differs from the change in fund balance by the undepreciated cost of the disposed assets. (27,925.15)

Capital credits to be received in future years are accrued in the government-wide statements, but the credits do not provide current financial resources and are not recognized in the governmental funds.

|                           |                       |           |
|---------------------------|-----------------------|-----------|
| Current Year Accruals     | \$ 1,098,478.30       |           |
| Less: Prior Year Accruals | <u>(1,063,326.33)</u> | 35,151.97 |

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of repayments in the current year. 442,000.00

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences used in excess of the amount earned in the current fiscal year. 768,609.21

Governmental funds report District OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.

|   |                       |              |
|---|-----------------------|--------------|
| Decrease in OPEB Liability                        | \$ 5,518,137.00       |              |
| Increase in Deferred Outflows of Resources - OPEB | 594,274.00            |              |
| Increase in Deferred Inflows of Resources - OPEB  | <u>(6,900,775.00)</u> | (788,364.00) |

Governmental funds report District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as a pension expense.

|                          |                       |                |
|--------------------------|-----------------------|----------------|
| FRS Pension Contribution | \$ 5,416,705.00       |                |
| HIS Pension Contribution | 1,417,139.00          |                |
| FRS Pension Expense      | (8,864,801.00)        |                |
| HIS Pension Expense      | <u>(1,885,312.00)</u> | (3,916,269.00) |

An internal service fund is used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of the internal service fund is reported with governmental activities. 1,615,893.37

**Change in Net Position - Governmental Activities** **\$ (64,035.03)**

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

**Citrus County District School Board  
Statement of Net Position – Proprietary Fund  
June 30, 2018**

|  | <u>Governmental<br/>Activities -<br/>Internal Service<br/>Fund</u> |
|--|--|
| <b>ASSETS</b>                                  |  |
| Current Assets:                                |  |
| Investments                                    | \$ 6,943,772.74  |
| Accounts Receivable                            | 44,722.94  |
| Prepaid Items                                  | 72,791.56  |
| Inventories                                    | <u>20,939.90</u>   |
| <b>TOTAL ASSETS</b>                            | <u>7,082,227.14</u>  |
| <b>LIABILITIES</b>                             |  |
| Current Liabilities:                           |  |
| Accrued Salaries and Benefits                  | 450.59   |
| Payroll Deductions and Withholdings            | 414.77   |
| Accounts Payable                               | 98,533.25  |
| Unearned Revenue                               | 1,817,394.21   |
| Estimated Liability for Self-Insurance Program | <u>1,414,606.95</u>  |
| <b>TOTAL LIABILITIES</b>                       | <u>3,331,399.77</u>  |
| <b>NET POSITION</b>                            |  |
| Unrestricted                                   | <u>\$ 3,750,827.37</u>   |

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

**Citrus County District School Board  
Statement of Revenues, Expenses, and Changes in Fund  
Net Position – Proprietary Fund  
For the Fiscal Year Ended June 30, 2018**

|                                    | <b>Governmental<br/>Activities -<br/>Internal Service<br/>Fund</b> |
|------------------------------------|--|
| <b>OPERATING REVENUES</b>          |  |
| Charges for Services               | \$ 5,485.00  |
| Premiums                           | 15,816,615.61  |
| Other                              | 351,522.96   |
| <b>Total Operating Revenues</b>    | <u>16,173,623.57</u>   |
| <b>OPERATING EXPENSES</b>          |  |
| Salaries                           | 32,474.57  |
| Employee Benefits                  | 9,839.73   |
| Purchased Services                 | 3,223,296.60   |
| Energy Services                    | 3,843.43   |
| Materials and Supplies             | 23,584.66  |
| Capital Outlay                     | 6,057.96   |
| Insurance Claims                   | 11,564,096.14  |
| <b>Total Operating Expenses</b>    | <u>14,863,193.09</u>   |
| <b>Operating Income</b>            | <u>1,310,430.48</u>  |
| <b>NONOPERATING REVENUES</b>       |  |
| Investment Income                  | 71,580.39  |
| Gifts, Grants, and Bequests        | 200,000.00   |
| Other Local Sources                | 33,882.50  |
| <b>Total Nonoperating Revenues</b> | <u>305,462.89</u>  |
| <b>Change in Net Position</b>      | 1,615,893.37   |
| Total Net Position - Beginning     | <u>2,134,934.00</u>  |
| <b>Total Net Position - Ending</b> | <u>\$ 3,750,827.37</u>   |

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

**Citrus County District School Board  
Statement of Cash Flows – Proprietary Fund  
For the Fiscal Year Ended June 30, 2018**

|   | <b>Governmental<br/>Activities -<br/>Internal Service<br/>Fund</b> |
|---|--|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |  |
| Cash Received from Premiums                                 | \$ 15,991,342.26   |
| Cash Received from Other Operating Revenues                 | 298,396.86   |
| Cash Payments to Suppliers for Goods and Services           | (3,322,506.60)   |
| Cash Payments to Employees for Services                     | (41,684.88)  |
| Cash Payments for Insurance Claims                          | (11,452,679.41)  |
| <b>Net Cash Provided by Operating Activities</b>            | <b>1,472,868.23</b>  |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>      |  |
| Cash Received from Gifts, Grants, and Bequests              | 200,000.00   |
| Cash Received from Other Local Sources                      | 33,882.50  |
| <b>Net Cash Provided by Noncapital Financing Activities</b> | <b>233,882.50</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |  |
| Purchase of Investments                                     | (1,778,331.12)   |
| Interest Income   | 71,580.39  |
| <b>Net Cash Used by Investing Activities</b>                | <b>(1,706,750.73)</b>  |
| <b>Net Increase in Cash and Cash Equivalents</b>            | <b>-</b>   |
| Cash and Cash Equivalents, Beginning                        | -  |
| <b>Cash and Cash Equivalents, Ending</b>                    | <b>\$ 0.00</b>   |

**Reconciliation of Operating Income to Net Cash Provided by Operating Activities:**

|  |                        |
|--|------------------------|
| Operating Income   | \$ 1,310,430.48        |
| Adjustments to Reconcile Operating Income to Net Cash Provided<br>by Operating Activities: |                        |
| Changes in Assets and Liabilities  |                        |
| Accounts Receivable  | 19,665.46              |
| Prepaid Items  | (72,791.56)            |
| Inventories  | 12,298.41              |
| Accrued Salaries and Benefits  | 270.66                 |
| Payroll Deductions and Withholdings  | 358.76                 |
| Accounts Payable   | (78,022.36)            |
| Unearned Revenues  | 169,241.65             |
| Estimated Liability for Self-Insurance Program   | 111,416.73             |
| <b>Total Adjustments</b>   | <b>162,437.75</b>      |
| <b>Net Cash Provided by Operating Activities</b>   | <b>\$ 1,472,868.23</b> |

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

**Citrus County District School Board  
Statement of Fiduciary Net Position – Fiduciary Funds  
June 30, 2018**

|  | <b>Private-Purpose<br/>Trust Fund</b> | <b>Agency<br/>Funds</b> |
|--|---------------------------------------|-------------------------|
| <b>ASSETS</b>  |                                       |                         |
| Cash and Cash Equivalents                            | \$ 335,234.46                         | \$ 2,546,446.00         |
| Accounts Receivable                                  | -                                     | 76,577.00               |
| Inventories  | -                                     | 4,529.00                |
| <b>TOTAL ASSETS</b>                                  | <b>335,234.46</b>                     | <b>\$ 2,627,552.00</b>  |
| <b>LIABILITIES</b>                                   |                                       |                         |
| Accounts Payable                                     | -                                     | \$ 43,889.00            |
| Internal Accounts Payable                            | -                                     | 2,583,663.00            |
| <b>TOTAL LIABILITIES</b>                             | <b>-</b>                              | <b>\$ 2,627,552.00</b>  |
| <b>NET POSITION</b>                                  |                                       |                         |
| Held in Trust for Scholarships<br>and Other Purposes | <b>\$ 335,234.46</b>                  |                         |

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

**Citrus County District School Board  
Statement of Changes in Fiduciary Net Position – Fiduciary Funds  
For the Fiscal Year Ended June 30, 2018**

|   | <b>Private-Purpose<br/>Trust Fund</b> |
|---|---------------------------------------|
| <b>ADDITIONS</b>                        |                                       |
| <b>Contributions:</b>                   |                                       |
| Gifts, Grants, Endowments, and Bequests | \$ 43,260.20                          |
| <b>Investment Income:</b>               |                                       |
| Interest, Dividends, and Other          | 3,601.85                              |
| <b>Total Additions</b>                  | <b>46,862.05</b>                      |
| <b>DEDUCTIONS</b>                       |                                       |
| Scholarship Payments                    | 53,579.00                             |
| <b>Change in Net Position</b>           | <b>(6,716.95)</b>                     |
| Net Position - Beginning                | 341,951.41                            |
| <b>Net Position - Ending</b>            | <b>\$ 335,234.46</b>                  |

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

# NOTES TO FINANCIAL STATEMENTS

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## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. 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 and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Citrus County School District's (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense is not readily associated with a particular function and is reported as unallocated.

### B. Reporting Entity

The Citrus County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Citrus County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on the application of these criteria, the following component units are included within the District's reporting entity:

**Blended Component Unit.** Blended component units are, in substance, part of the District's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the District. The Citrus County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note III.H.1. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

**Discretely Presented Component Units.** The component units' columns in the government-wide financial statements include the financial data of the District's other component units. A separate column is used to emphasize that they are legally separate from the District.

The Academy of Environmental Science, Inc. and Citrus MYcroSchool of Integrated Academics and Technologies, Inc. (charter schools), are not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter schools operate under charters approved by their sponsor, the Citrus County District School Board. The charter schools are considered to be component units of the District because the District is financially accountable for the charter schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools and the District is responsible for the operation, control, and supervision of public schools within the District.

The financial data reported on the accompanying statements was derived from the charter schools' audited financial statements for the fiscal year ended June 30, 2018. As of that date, Citrus MYcroSchool of Integrated Academics and Technologies, Inc. charter school closed. The audit reports are filed in the District's administrative offices at 1007 West Main Street, Inverness, Florida 34450.

### **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 and internal service fund. Separate financial statements are provided for governmental funds, proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used.

### **D. Basis of Presentation: Fund Financial Statements**

The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds

- **General Fund** – to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- **Debt Service – ARRA Economic Stimulus Fund** – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the 2010A Qualified School Construction Bonds (QSCBs).



- Capital Projects – Local Capital Improvement Fund – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, new and replacement equipment, and debt service payments on certificates of participation (COP).

Additionally, the District reports the following proprietary and fiduciary fund types:

- Internal Service Fund – to account for the District’s Employee Health Self-Insurance program and Wellness Center.
- Private-Purpose Trust Fund – to account for various endowments in the school internal funds for Citrus High School and Withlacoochee Technical College students, which are used for student scholarships.
- Agency Funds – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year end are reported as due from/to 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 (i.e., the governmental and internal service funds) 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 and 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 accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant 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 District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 30 days of year end). Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The proprietary and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting assets and liabilities.

The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

## **F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

### **1. Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 50 days or less. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

### **2. Investments**

Investments consist of amounts placed in SBA debt service accounts for investment of debt service moneys, amounts placed with the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes, and those made locally. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

Investments made locally consist of a United States Treasury obligation and a local government investment pool, which are reported at fair value.

Types and amounts of investments held at fiscal year end are described in a subsequent note.

### **3. Inventories and Prepaid Items**

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at weighted average cost or the first-in, first-out basis except that the United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### **4. Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| <u>Description</u>                           | <u>Estimated Useful Lives</u> |
|--|-------------------------------|
| Improvements Other Than Buildings            | 20 years                      |
| Buildings and Fixed Equipment                | 50 years                      |
| Furniture, Fixtures, and Equipment           | 5 - 20 years                  |
| Motor Vehicles                               | 7 - 10 years                  |
| Audio Visual Materials and Computer Software | 5 years                       |

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

### **5. Pensions**

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. 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) defined benefit plan and the Health Insurance Subsidy (HIS) defined

benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

## **6. Long-Term Liabilities**

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

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

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

## **7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and other postemployment benefits (OPEB) are discussed in subsequent notes.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and OPEB are discussed in subsequent notes.

## **8. Net Position Flow Assumption**

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

## **9. Fund Balance Flow Assumptions**

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted

fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

## **10. Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2018.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board, by adoption of Board Policy 7.20 authorized the finance director to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

In addition, the District has adopted Board Policy 7.10 which provides for an adequate unassigned fund balance to cover unforeseen events including, but not limited to, revenue shortfalls and student enrollment under-projections. This policy provides, when feasible, that the adopted annual operating fund budget approved by the Board include an unassigned fund balance, which is at least 3.5 percent of the recurring revenues budget.

## **G. Revenues and Expenditures/Expenses**

### **1. Program Revenues**

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

## **2. State Revenue Sources**

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

## **3. District Property Taxes**

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Citrus County Property Appraiser, and property taxes are collected by the Citrus County Tax Collector.

The Board adopted the 2017 tax levy on September 19, 2017. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Citrus County Tax Collector at fiscal year end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

#### **4. Educational Impact Fees**

Citrus County (County) imposes an educational impact fee based on an ordinance adopted by the County Commission in 1986. This ordinance was most recently amended on April 28, 2015, when Ordinance 2015-A07 was adopted with an effective date of July 29, 2015. The educational impact fee is collected by the County and each municipality within the County based on an interlocal agreement. The fees are to be used solely for the purpose of providing capital improvements to the public educational system necessitated by new residential development and shall not to be used for any expenditure that would be classified as a maintenance or repair expense. The authorized uses include, but are not limited to, land acquisition; facility design and construction costs; furniture and equipment; and payment of principal, interest, and related costs of indebtedness necessitated by new residential development. The assessment of educational impact fees was initially suspended through January 13, 2017, pursuant to Ordinance 2015-A02, and subsequently suspended through May 12, 2017, pursuant to Ordinance 2016-A43, but were reinstated on May 15, 2017.

#### **5. Federal Revenue Sources**

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

#### **6. Compensated Absences**

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

#### **7. Proprietary Fund Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges for employee health insurance premiums. Operating expenses include insurance claims, premiums for excess

insurance coverage, and operating the Wellness Center. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## II. ACCOUNTING CHANGE

**Governmental Accounting Standards Board Statement No. 75.** The District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaces GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended. This Statement addresses accounting and financial reporting for postemployment benefits other than pensions (OPEB) provided to employees of state and local government employers; establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses; requires governments to report a liability, deferred outflows of resources, deferred inflows of resources, and expenses on the face of the financial statements for the OPEB that they provide; and requires more extensive note disclosures and supplementary information about a government's OPEB liability. The beginning net position of the District decreased by \$7,350,708 due to implementation of GASB Statement No. 75. The District's total OPEB liability reported at June 30, 2017, increased by \$7,350,708 to \$32,202,143 as of July 1, 2017, due to the transition in the valuation methods under GASB Statement No. 45 to GASB Statement No. 75, and beginning balances for deferred outflows/inflows of resources were not restated.

## III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

### A. Cash Deposits with Financial Institutions

**Custodial Credit Risk-Deposits.** In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to the District. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

### B. Investments

The District's investments at June 30, 2018, are reported as follows:

| Investments                       | Market Value            | Maturities              |                                  |                        | S & P Rating | Maturity          |
|-----------------------------------|-------------------------|-------------------------|----------------------------------|------------------------|--------------|-------------------|
|                                   |                         | 6 Months or Less        | Greater than 6 Months to 3 Years | Greater than 3 Years   |              |                   |
| SBA:                              |                         |                         |                                  |                        |              |                   |
| Florida PRIME (1)                 | \$ 5,422,042.34         | \$ 5,422,042.34         | \$ -                             | \$ -                   | AAAm         | 30 Day Average    |
| Debt Service Accounts             | 5,040.58                | 5,040.58                | -                                | -                      | (2)          | 6 Months          |
| Florida Fixed Income Trust (FIT): |                         |                         |                                  |                        |              |                   |
| Enhanced Cash Pool                | 10,078,830.79           | 10,078,830.79           | -                                | -                      | AAAf         | 175.2 Day Average |
| Cash Pool                         | 8,505,401.38            | 8,505,401.38            | -                                | -                      | AAAf         | 95 Day Average    |
| 1-3 Year Fund                     | 10,443,248.66           | -                       | 10,443,248.66                    | -                      | AA+f         | 2.63 Year Average |
| Bank of New York Mellon           |                         |                         |                                  |                        |              |                   |
| U.S. Treasury Strip Coupon (3)    | 7,215,306.81            | -                       | -                                | 7,215,306.81           | (4)          | February 2027     |
| <b>Total Investments</b>          | <b>\$ 41,669,870.56</b> | <b>\$ 24,011,315.09</b> | <b>\$ 10,443,248.66</b>          | <b>\$ 7,215,306.81</b> |              |                   |

(1) This investment is reported as a cash equivalent for financial statement reporting purposes.

(2) The District relies on the policies developed by the SBA for managing interest rate risk and credit risk for this investment.

(3) Investment held under a paying agent agreement for the 2010A-Qualified School Construction Bonds (see Note III.H.I.).

(4) Disclosure of credit risk is not required for this investment type.



### **Fair Value Measurement**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District's investments, other than Florida PRIME and FIT, are measured at their fair value using Level 1 inputs. Level 1 inputs are quoted market prices in active markets for identical assets. Florida PRIME and Florida FIT are measured at net asset value of \$1 per share.

### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The District's investment policy limits interest rate risk by attempting to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds will have maturities of no longer than 18 months. Investments of bond reserves, construction funds, and other nonoperating funds (core funds) shall have a term appropriate to the need for funds, and in accordance with debt covenants, but should not exceed 5 years, and the average duration of the funds as a whole may not exceed 3 years.

Florida PRIME and FIT use a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2018, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

### **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any other intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy limits investments to bids from qualified depositories, certificates of deposit, time deposits, securities of the United States Government, including obligations of the United States Treasury and other Federal agencies; investment pools managed and directed by an approved agency of the State; and SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

The District's investments in the SBA debt service accounts are to provide for debt service payments on bond debt issued by the SBE for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account. Disclosures for the Debt Service Accounts are included in the notes to financial statements of the State's Comprehensive Annual Financial Report.

### **Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District's investment policy pursuant to Section 218.415(18), Florida Statutes, requires that securities, with the exception of certificates of deposit, are held with a third-party custodian; and all securities purchased by and all collateral obtained by the District should be properly designated as an asset of the District. The securities must be held in an account separate and apart from the assets of the financial institution. A third-party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida.

As of June 30, 2018, the District's investment portfolio was held with a third-party custodian as required by the District's investment policy.

## C. Changes in Capital Assets

Changes in capital assets are presented in the following table:

|   | <u>Beginning<br/>Balance</u> | <u>Additions</u>       | <u>Deletions</u>       | <u>Ending<br/>Balance</u> |
|---|------------------------------|------------------------|------------------------|---------------------------|
| GOVERNMENTAL ACTIVITIES                         |                              |                        |                        |                           |
| Capital Assets Not Being Depreciated:           |                              |                        |                        |                           |
| Land  | \$ 5,250,134.97              | \$ -                   | \$ -                   | \$ 5,250,134.97           |
| Construction in Progress                        | <u>1,009,970.77</u>          | <u>1,946,693.80</u>    | <u>1,883,640.53</u>    | <u>1,073,024.04</u>       |
| Total Capital Assets Not Being Depreciated      | <u>6,260,105.74</u>          | <u>1,946,693.80</u>    | <u>1,883,640.53</u>    | <u>6,323,159.01</u>       |
| Capital Assets Being Depreciated:               |                              |                        |                        |                           |
| Improvements Other Than Buildings               | 31,660,617.51                | 58,222.16              | -                      | 31,718,839.67             |
| Buildings and Fixed Equipment                   | 230,854,985.69               | 1,825,418.37           | -                      | 232,680,404.06            |
| Furniture, Fixtures, and Equipment              | 27,041,139.98                | 1,465,956.68           | 1,121,982.78           | 27,385,113.88             |
| Motor Vehicles                                  | 18,706,644.71                | 2,082,363.49           | 680,889.20             | 20,108,119.00             |
| Audio Visual Materials and<br>Computer Software | <u>3,145,610.71</u>          | <u>10,458.11</u>       | <u>122,096.23</u>      | <u>3,033,972.59</u>       |
| Total Capital Assets Being Depreciated          | <u>311,408,998.60</u>        | <u>5,442,418.81</u>    | <u>1,924,968.21</u>    | <u>314,926,449.20</u>     |
| Less Accumulated Depreciation for:              |                              |                        |                        |                           |
| Improvements Other Than Buildings               | 16,672,515.91                | 1,177,630.91           | -                      | 17,850,146.82             |
| Buildings and Fixed Equipment                   | 74,381,671.92                | 4,544,360.42           | -                      | 78,926,032.34             |
| Furniture, Fixtures, and Equipment              | 21,402,156.53                | 1,300,511.41           | 1,094,871.44           | 21,607,796.50             |
| Motor Vehicles                                  | 14,787,977.21                | 1,050,714.22           | 680,889.20             | 15,157,802.23             |
| Audio Visual Materials and<br>Computer Software | <u>3,081,375.00</u>          | <u>24,353.64</u>       | <u>121,282.42</u>      | <u>2,984,446.22</u>       |
| Total Accumulated Depreciation                  | <u>130,325,696.57</u>        | <u>8,097,570.60</u>    | <u>1,897,043.06</u>    | <u>136,526,224.11</u>     |
| Total Capital Assets Being Depreciated, Net     | <u>181,083,302.03</u>        | <u>(2,655,151.79)</u>  | <u>27,925.15</u>       | <u>178,400,225.09</u>     |
| Governmental Activities Capital Assets, Net     | <u>\$ 187,343,407.77</u>     | <u>\$ (708,457.99)</u> | <u>\$ 1,911,565.68</u> | <u>\$ 184,723,384.10</u>  |

The District's capital assets serve several functions; accordingly, depreciation expense, which totaled \$8,097,570.60 is charged to unallocated depreciation on the statement of activities.

## D. Retirement Plans

### 1. FRS – Defined Benefit Pension Plans

#### General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. 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. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of 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 Web site ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

The District's FRS and HIS pension expense totaled \$10,750,113 for the fiscal year ended June 30, 2018.

### **FRS Pension Plan**

*Plan Description.* The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- *Regular* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers* – Members who hold specified elective offices in local government.
- *Senior Management Service* – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 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. Employees enrolled in the Plan 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 to eligible participants.

The 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 participating 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. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

*Benefits Provided.* 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 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 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 class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

| <u>Class, Initial Enrollment, and Retirement Age/Years of Service</u> | <u>Percent Value</u> |
|---|----------------------|
| <b>Regular Members Initially Enrolled Before July 1, 2011</b>         |                      |
| Retirement up to age 62 or up to 30 years of service                  | 1.60                 |
| Retirement at age 63 or with 31 years of service                      | 1.63                 |
| Retirement at age 64 or with 32 years of service                      | 1.65                 |
| Retirement at age 65 or with 33 or more years of service              | 1.68                 |
| <b>Regular Members Initially Enrolled On or After July 1, 2011</b>    |                      |
| Retirement up to age 65 or up to 33 years of service                  | 1.60                 |
| Retirement at age 66 or with 34 years of service                      | 1.63                 |
| Retirement at age 67 or with 35 years of service                      | 1.65                 |
| Retirement at age 68 or with 36 or more years of service              | 1.68                 |
| <b>Elected County Officers</b>  | 3.00                 |
| <b>Senior Management Service</b>                                      | 2.00                 |

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2017-18 fiscal year were as follows:

| <u>Class</u>  | <u>Percent of Gross Salary</u> |                     |
|---|--------------------------------|---------------------|
|   | <u>Employee</u>                | <u>Employer (1)</u> |
| FRS, Regular  | 3.00                           | 7.92                |
| FRS, Elected County Officers                                  | 3.00                           | 45.50               |
| FRS, Senior Management Service                                | 3.00                           | 22.71               |
| DROP – Applicable to<br>Members from All of the Above Classes | 0.00                           | 13.26               |
| FRS, Reemployed Retiree                                       | (2)                            | (2)                 |

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

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

The District's contributions to the Plan totaled \$5,416,705 for the fiscal year ended June 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2018, the District reported a liability of \$58,208,997 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The District's proportionate share of the net pension liability was based on the District's 2016-17 fiscal year contributions relative to the total 2016-17 fiscal year contributions of all participating members. At June 30, 2017, the District's proportionate share was 0.196789445 percent, which was a decrease of 0.002712509 from its proportionate share measured as of June 30, 2016.

For the fiscal year ended June 30, 2018, the District recognized the Plan pension expense of \$8,864,801. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Description</u>  | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Differences Between Expected and Actual Experience  | \$ 5,342,185                              | \$ 322,448                               |
| Change of Assumptions   | 19,562,333                                | -  |
| Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments                              | -   | 1,442,564                                |
| Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions | -   | 3,025,715                                |
| District FRS Contributions Subsequent to the Measurement Date   | 5,416,705                                 | -  |
| <b>Total</b>  | <b>\$ 30,321,223</b>                      | <b>\$ 4,790,727</b>                      |

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$5,416,705, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Amount</u>        |
|-----------------------------------|----------------------|
| 2019                              | \$ 2,190,024         |
| 2020                              | 7,197,462            |
| 2021                              | 4,911,256            |
| 2022                              | 695,944              |
| 2023                              | 3,692,726            |
| Thereafter                        | 1,426,379            |
| <b>Total</b>                      | <b>\$ 20,113,791</b> |

Actuarial Assumptions. The total pension liability in the July 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Inflation                 | 2.60 percent  |
| Salary Increases          | 3.25 percent, average, including inflation                                |
| Investment Rate of Return | 7.10 percent, net of pension plan investment expense, including inflation |

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the July 1, 2017, valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. 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. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u>       | <u>Target Allocation (1)</u> | <u>Annual Arithmetic Return</u> | <u>Compound Annual (Geometric) Return</u> | <u>Standard Deviation</u> |
|--------------------------|------------------------------|---------------------------------|---|---------------------------|
| Cash                     | 1%                           | 3.0%                            | 3.0%                                      | 1.8%                      |
| Fixed Income             | 18%                          | 4.5%                            | 4.4%                                      | 4.2%                      |
| Global Equity            | 53%                          | 7.8%                            | 6.6%                                      | 17.0%                     |
| Real Estate (Property)   | 10%                          | 6.6%                            | 5.9%                                      | 12.8%                     |
| Private Equity           | 6%                           | 11.5%                           | 7.8%                                      | 30.0%                     |
| Strategic Investments    | 12%                          | 6.1%                            | 5.6%                                      | 9.7%                      |
| <b>Total</b>             | <b>100%</b>                  |                                 |   |                           |
| Assumed inflation - Mean |                              |                                 | 2.6%                                      | 1.9%                      |

(1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 7.1 percent. 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. The discount rate used in the 2017 valuation was updated from 7.6 percent to 7.1 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.1 percent) or 1 percentage point higher (8.1 percent) than the current rate:

|  | 1%<br>Decrease<br>(6.1%) | Current<br>Discount Rate<br>(7.1%) | 1%<br>Increase<br>(8.1%) |
|--|--------------------------|------------------------------------|--------------------------|
| District's Proportionate Share of<br>the Net Pension Liability | \$ 105,354,770           | \$ 58,208,997                      | \$ 19,067,205            |

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

### **HIS Pension Plan**

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2018, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2018, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$1,417,139 for the fiscal year ended June 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2018, the District reported a net pension liability of \$28,763,163 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016, and update procedures were used to determine liabilities as of July 1, 2017. The District's proportionate share of the net pension



liability was based on the District's 2016-17 fiscal year contributions relative to the total 2016-17 fiscal year contributions of all participating members. At June 30, 2017, the District's proportionate share was 0.269004137 percent, which was a decrease of 0.001731892 from its proportionate share measured as of June 30, 2016.

For the fiscal year ended June 30, 2018, the District recognized the HIS Plan pension expense of \$1,885,312. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Description</u>  | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Differences Between Expected and Actual Experience  | \$ -                                      | \$ 59,890                                |
| Change of Assumptions   | 4,043,112                                 | 2,487,181                                |
| Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments                              | 15,951                                    | -  |
| Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions | -   | 1,188,727                                |
| District HIS Contributions Subsequent to the Measurement Date   | 1,417,139                                 | -  |
| <b>Total</b>  | <b>\$ 5,476,202</b>                       | <b>\$ 3,735,798</b>                      |

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$1,417,139, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Amount</u>     |
|-----------------------------------|-------------------|
| 2019                              | \$ 168,896        |
| 2020                              | 165,878           |
| 2021                              | 164,429           |
| 2022                              | 158,229           |
| 2023                              | 78,762            |
| Thereafter                        | (412,929)         |
| <b>Total</b>                      | <b>\$ 323,265</b> |

Actuarial Assumptions. The total pension liability in the July 1, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                     |  |
|---------------------|--|
| Inflation           | 2.60 percent                               |
| Salary Increases    | 3.25 percent, average, including inflation |
| Municipal Bond Rate | 3.58 percent                               |

Mortality rates were based on the Generational RP-2000 with Projected Scale BB.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 3.58 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 2.85 percent to 3.58 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.58 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

|  | <u>1%<br/>Decrease<br/>(2.58%)</u> | <u>Current<br/>Discount Rate<br/>(3.58%)</u> | <u>1%<br/>Increase<br/>(4.58%)</u> |
|--|------------------------------------|--|------------------------------------|
| District's Proportionate Share of<br>the Net Pension Liability | \$ 32,822,578                      | \$ 28,763,163                                | \$ 25,381,895                      |

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

## 2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member

accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2017-18 fiscal year were as follows:

| <u>Class</u>                 | <u>Percent of<br/>Gross<br/>Compensation</u> |
|------------------------------|--|
| FRS, Regular                 | 6.30   |
| FRS, Elected County Officers | 11.34  |

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2018, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$858,458.39 for the fiscal year ended June 30, 2018.

## **E. Other Postemployment Benefit Obligations**

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District, or its component unit, The Academy of Environmental Science, Inc., are eligible to participate in the District's health, life, and prescription drug coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium rate of no more than the premium cost applicable to active employees. 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 retiree healthcare costs are generally greater than active employee healthcare costs. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through recommendations of the administration and action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefit Terms and Employees Covered. The OPEB Plan provides healthcare and life insurance benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above.

Employees Covered by Benefit Terms. At July 1, 2017, the following employees were covered by the benefit terms:

|  |              |
|--|--------------|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 156          |
| Active Employees   | <u>1,626</u> |
| Total  | <u>1,782</u> |

Total OPEB Liability. Previously known as the Actuarial Accrued Liability under GASB Statement No. 45, this is the portion of the total present value of benefits that has been accrued to date. For existing retirees and active employees who have fully earned their benefit, this is equal to total present value of benefits. The District’s total OPEB liability of \$26,684,006 was measured as of July 1, 2017, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Discount Rate – 3.60 percent per year, net of expenses, for an unfunded plan. For an unfunded plan, GASB Statement No. 75 requires that the discount rate reflect “a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another scale).” The discount rate used for the valuation must be at or below the index used. For this GASB Statement No. 75 index rate, the Bond Buyer GO-20 municipal bond index was used as the maximum allowable discount rate for an unfunded plan.

Turnover – The following employee turnover rates were used:

| <u>Age</u> | <u>Turnover Rate</u> |
|------------|----------------------|
| <20        | 38.20%               |
| 20-24      | 20.69%               |
| 25-29      | 15.13%               |
| 30-34      | 12.17%               |
| 35-39      | 20.72%               |
| 40-44      | 8.86%                |
| 45-49      | 6.59%                |
| 50-54      | 3.58%                |
| 55-59      | 3.58%                |
| 60-64      | 2.81%                |
| 65-69      | 2.50%                |
| 70-75      | 2.00%                |

These are the same rates used last year. Turnover rates are based on industry data for Florida school districts.

Healthcare Cost Trend Rates – Medical costs are assumed to increase each year according to the following schedule:

| <u>Year</u> | <u>Medical Trend</u> |
|-------------|----------------------|
| 2017        | 8.0%                 |
| 2018        | 7.5%                 |
| 2019        | 7.0%                 |
| 2020        | 6.5%                 |
| 2021        | 6.0%                 |
| 2022        | 5.5%                 |
| 2023        | 5.0%                 |
| 2024        | 5.0%                 |
| 2025+       | 5.0%                 |

In prior years, the “Getzen” approach was used where the first year trend rate starts with the District’s rate increase, longer term trends are derived from a macroeconomic model and intermediate terms are interpolated between the two. The approach was reviewed to instead use a trend schedule that starts at 8 percent in the first year and then grades down to 5 percent as shown in the table above. This approach yields rates that are in line with Getzen trends for later years (somewhat higher as of the current Getzen model) but do not fluctuate year to year depending on the District’s latest rate impact. The stability introduced with this approach is an improvement to the overall trend assumption as long as the long-term trend is in line with the Getzen approach.

Mortality Rates –The mortality rates were based on the RP-2014 mortality table with mortality projected to the current year using Scale MP-2014 to account for mortality improvement was used. Therefore, the adjusted mortality rates are slightly changed from the prior valuation.

Changes in the Total OPEB Liability.

|  | <u>Amount</u>        |
|--|----------------------|
| Balance at June 30, 2017, as Restated              | \$ 32,202,143        |
| Changes for the year:                              |                      |
| Service Cost                                       | 1,008,604            |
| Interest   | 924,292              |
| Differences Between Expected and Actual Experience | (2,129,372)          |
| Changes of Assumptions or Other Inputs             | (4,771,403)          |
| Benefit Payments                                   | (550,258)            |
| Net Changes  | <u>(5,518,137)</u>   |
| Balance at June 30, 2018                           | <u>\$ 26,684,006</u> |

Changes of assumptions or other inputs reflect a change in the discount rate from 2.85 percent as of July 1, 2016, to 3.6 percent as of July 1, 2017.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.6 percent) or 1 percentage point higher (4.6 percent) than the current rate:

|                      | <u>1%<br/>Decrease<br/>(2.6%)</u> | <u>Current<br/>Discount Rate<br/>(3.6%)</u> | <u>1%<br/>Increase<br/>(4.6%)</u> |
|----------------------|-----------------------------------|---|-----------------------------------|
| Total OPEB Liability | \$ 31,408,595                     | \$ 26,684,006                               | \$ 22,973,523                     |

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (7 percent decreasing to 4 percent) or 1 percentage point higher (9 percent decreasing to 6 percent) than the current healthcare cost trend rates:

|                      | <u>1% Decrease<br/>(7% decreasing<br/>to 4%)</u> | <u>Healthcare<br/>Cost Trend<br/>Rates (8%<br/>decreasing to<br/>5%)</u> | <u>1% Increase<br/>(9% decreasing<br/>to 6%)</u> |
|----------------------|--|--|--|
| Total OPEB Liability | \$ 23,007,067                                    | \$ 26,684,006  | \$ 31,259,629                                    |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2018, the District recognized OPEB expense of \$576,853.

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| <u>Description</u>                                 | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|--|---|--|
| Differences Between Expected and Actual Experience | \$ -                                      | \$ 2,129,372                             |
| Changes of Assumptions or Other Inputs             | -   | 4,771,403                                |
| Benefits Paid Subsequent to the Measurement Date   | 594,274                                   | -  |
| <b>Total</b>                                       | <b>\$ 594,274</b>                         | <b>\$ 6,900,775</b>                      |

The amount reported as deferred outflows of resources related to OPEB, totaling \$594,274 resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended June 30, 2019. The amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Amount</u>         |
|-----------------------------------|-----------------------|
| 2019                              | \$ (652,241)          |
| 2020                              | (652,241)             |
| 2021                              | (652,241)             |
| 2022                              | (652,241)             |
| 2023                              | (652,241)             |
| Thereafter                        | (3,639,570)           |
| <b>Total</b>                      | <b>\$ (6,900,775)</b> |

## F. Other Significant Commitments

**Encumbrances.** Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next fiscal year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2018:

| <u>Major Funds</u> |   |  |   |
|--------------------|---|--|---|
| <u>General</u>     | <u>Capital<br/>Projects -<br/>Local Capital<br/>Improvement</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
| \$ 182,957         | \$ 540,660  | \$ 107,072                                 | \$ 830,689                              |

## G. Risk Management Programs

The District 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. The District participates

in a group self-insurance program administered by the Florida School Boards Association, Inc. The District's covered risks relating to property protection, general liability, automobile liability, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members are included in the group program. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The program is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the program is composed of one board member from each participating district and a superintendent and a district-level business officer selected from one of the participating districts.

The District's health insurance program is being provided on a self-insured basis up to specific limits. The District entered into an agreement with Symetra Financial to provide individual and aggregate excess coverage. Symetra will reimburse 100 percent of individual claims in excess of \$175,000 and the aggregate reimbursement maximum is \$1,000,000 per policy period. The District has applied for an Individual Excess Loss Advantage Provision with Symetra and will pay the first \$670,000 deductible of eligible reimbursable claims. Blue Cross Blue Shield of Florida administers this self-insurance program, including the processing, investigation, and payment of claims. The lifetime maximum for each individual covered is unlimited.

Additionally, the District has entered into a contract with Care Here! To operate a wellness center. Employees who have District health insurance may see a doctor and receive stocked generic medicines free of charge.

Settled claims resulting from these risks described above have not exceeded commercial insurance coverage in any of the past 3 fiscal years.

The District reports a liability when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. This amount includes an amount for claims that have been incurred, but not reported. The District reevaluates the claims liability periodically and the claims liability totaled \$1,414,606.95 as of June 30, 2018.

The following schedule represents the changes in claims liability for the past 2 fiscal years for the District's self-insurance program:

| <b>Fiscal Year</b> | <b>Beginning of Fiscal Year Liability</b> | <b>Current Year Claims and Changes in Estimates</b> | <b>Claims Payments</b> | <b>Ending Balance</b> |
|--------------------|---|---|------------------------|-----------------------|
| 2016-2017          | \$ 1,777,837.14                           | \$ 12,130,258.51                                    | \$ (12,604,905.43)     | \$ 1,303,190.22       |
| 2017-2018          | 1,303,190.22                              | 11,564,096.14                                       | (11,452,679.41)        | 1,414,606.95          |



## **H. Long-Term Liabilities**

### **1. Certificates of Participation**

The District entered into a financing arrangement on April 1, 2010, which was characterized as a lease-purchase agreement, with the Leasing Corporation whereby the District secured financing of various educational facilities in the total amount of \$46,945,000.

The financing was accomplished through the issuance of Certificates of Participation (COP), Series 2010A – QSCB, in the amount of \$35,000,000 and COP Series 2010B in the amount of \$11,945,000, to be repaid from the proceeds of rents paid by the District. The Series 2010B payments were completed in the 2014-15 fiscal year.

The American Recovery and Reinvestment Act (ARRA) of 2009, signed into law on February 17, 2009, created a new category of direct subsidy debt for school districts, QSCBs. The QSCB does not represent incremental Federal funding; it must be repaid by the District.

The Series 2010A-QSCBs are designated as “qualified school construction bonds” as defined in Section 54F of the Internal Revenue Code (Code), and pursuant to Section 6431 of the Code, the Board has elected to receive Federal subsidy payments on each interest payment date for the Series 2010A-QSCBs in an amount equal to the lesser of the amount of interest payable with respect to the Series 2010A-QSCBs on such date of the amount of interest which would have been payable with respect to the Series 2010A-QSCBs if the interest were determined at the applicable tax credit rate for the Series 2010A-QSCBs pursuant to Section 54 A(b)(3) of the Code. The interest rate is 6.738 percent with an allowed Federal subsidy of 5.78 percent, yielding a new amount of 0.958 percent.

As a condition of the financing arrangement, the District has given a ground lease on District property to the Leasing Corporation, with a rental fee of \$1 per year. The initial term of the lease for the Series 2010A-QSCBs was 10 years commencing on April 1, 2010. On November 13, 2012, the ground lease was amended to end April 1, 2032. The properties covered by the ground lease are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the sites included under the Ground Lease Agreement for the benefit of the securers of the certificates for a period of time specified by the arrangement which may be up to 22 years from the date of inception of the arrangement.

The Leasing Corporation issued the Series 2010A-QSCBs in the amount of \$35,000,000 to finance the cost of additions and renovations to Crystal River High School.

For the Series 2010A-QSCBs, the principal portion of the basic lease payment, \$35,000,000 is due on April 1, 2027. The interest portion of the basic lease payments is due on each April 1 and October 1, commencing October 1, 2010. The sinking fund payments, which are subject to change and are currently \$2,289,018, are due on April 1 during each period, commencing on April 1, 2016. The sinking fund payments to be made by the District with respect to the Series 2010A-QSCBs will be deposited by the Trustee into the Series 2010A Sinking Fund Account

pursuant to the Trust Agreement. Such funds will be invested in investment securities in accordance with the Trust Agreement. The Board may offset sinking fund payments with the interest earnings on amounts in the Series 2010A Sinking Fund Account, provided that the sinking fund payments will be funded at a rate not more rapid than equal, annual installments in an aggregate amount not in excess of the principal component due at maturity. Sinking fund payments on deposit in the Series 2010A Sinking Fund Account will be retained therein until transferred to the Series 2010A Lease Payment Account and applied to the payment of the \$35,000,000 principal component due on the Series 2010A-QSCBs at maturity (April 1, 2027) or upon earlier prepayment.

The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

| <u>Fiscal Year Ending June 30</u>   | <u>Total</u>         | <u>Series 2010A-QSCB</u> |                      |
|-------------------------------------|----------------------|--------------------------|----------------------|
|                                     |                      | <u>Principal</u>         | <u>Interest</u>      |
| 2019                                | \$ 2,358,300         | \$ -                     | \$ 2,358,300         |
| 2020                                | 2,358,300            | -                        | 2,358,300            |
| 2021                                | 2,358,300            | -                        | 2,358,300            |
| 2022                                | 2,358,300            | -                        | 2,358,300            |
| 2023                                | 2,358,300            | -                        | 2,358,300            |
| 2024-2027                           | 44,433,200           | 35,000,000               | 9,433,200            |
| <b>Total Minimum Lease Payments</b> | <b>\$ 56,224,700</b> | <b>\$ 35,000,000</b>     | <b>\$ 21,224,700</b> |

## 2. Bonds Payable

Bonds payable at June 30, 2018, are as follows:

| <u>Bond Type</u>           | <u>Amount Outstanding</u> | <u>Interest Rates (Percent)</u> | <u>Annual Maturity To</u> |
|----------------------------|---------------------------|---------------------------------|---------------------------|
| State School Bonds:        |                           |                                 |                           |
| Series 2009A, Refunding    | \$ 30,000                 | 5                               | 2019                      |
| Series 2014B, Refunding    | 98,000                    | 2 - 5                           | 2020                      |
| <b>Total Bonds Payable</b> | <b>\$ 128,000</b>         |                                 |                           |

These bonds are issued by the SBE on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2018, are as follows:

| <u>Fiscal Year Ending June 30</u> | <u>Total</u>      | <u>Principal</u>  | <u>Interest</u> |
|-----------------------------------|-------------------|-------------------|-----------------|
| 2019                              | \$ 82,900         | \$ 78,000         | \$ 4,900        |
| 2020                              | 51,000            | 50,000            | 1,000           |
| <b>Total Bonds Payable</b>        | <b>\$ 133,900</b> | <b>\$ 128,000</b> | <b>\$ 5,900</b> |

### 3. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

| <u>Description</u>                        | <u>Beginning Balance</u> | <u>Additions</u>       | <u>Deductions</u>      | <u>Ending Balance</u>   | <u>Due In One Year</u> |
|---|--------------------------|------------------------|------------------------|-------------------------|------------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>            |                          |                        |                        |                         |                        |
| Certificates of Participation Payable     | \$ 35,000,000.00         | \$ -                   | \$ -                   | \$ 35,000,000.00        | \$ -                   |
| Bonds Payable                             | 570,000.00               | -                      | 442,000.00             | 128,000.00              | 78,000.00              |
| Compensated Absences Payable              | 6,399,857.88             | 536,711.04             | 1,305,320.25           | 5,631,248.67            | 1,010,868.92           |
| Net Pension Liability                     | 81,927,563.00            | 45,010,853.00          | 39,966,256.00          | 86,972,160.00           | 773,842.11             |
| Other Postemployment Benefits Payable (1) | 32,202,143.00            | 1,932,896.00           | 7,451,033.00           | 26,684,006.00           | 594,274.00             |
| <b>Total Governmental Activities</b>      | <b>\$156,099,563.88</b>  | <b>\$47,480,460.04</b> | <b>\$49,164,609.25</b> | <b>\$154,415,414.67</b> | <b>\$ 2,456,985.03</b> |

(1) OPEB payable beginning balance has been restated per the implementation of GASB Statement No. 75, as described in Note II.

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund.

### I. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in Note I.F.10., fund balances may be classified as follows:

- **Nonspendable Fund Balance.** Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance.** Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance.** The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

## J. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

| <u>Funds</u>          | <u>Interfund</u>    |                     |
|-----------------------|---------------------|---------------------|
|                       | <u>Receivables</u>  | <u>Payables</u>     |
| Major:                |                     |                     |
| General               | \$ 17,507.10        | \$ -                |
| Nonmajor Governmental | 29,115.00           | 46,622.10           |
| <b>Total</b>          | <b>\$ 46,622.10</b> | <b>\$ 46,622.10</b> |

Interfund receivables and payables are temporary loans of cash between funds allowable under Section 1011.09, Florida Statutes, for a period of less than 13 months. The temporary loans do not restrict, impede, or limit implementation or fulfillment of the original purposes for which the moneys were received in the fund providing the advancement.

## K. Revenues

### 1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2017-18 fiscal year:

| <u>Source</u>   | <u>Amount</u>           |
|---|-------------------------|
| Florida Education Finance Program                           | \$ 44,454,410.00        |
| Categorical Educational Program - Class Size Reduction      | 15,437,504.00           |
| Workforce Development Program                               | 2,416,429.00            |
| Voluntary Prekindergarten Program                           | 754,843.87              |
| Motor Vehicle License Tax (Capital Outlay and Debt Service) | 638,314.88              |
| Gross Receipts Tax (Public Education Capital Outlay)        | 342,321.00              |
| School Recognition  | 248,496.00              |
| Full Service Schools  | 130,000.00              |
| Mobile Home License Tax                                     | 107,917.29              |
| Discretionary Lottery Funds                                 | 25,150.00               |
| Miscellaneous   | 2,424,244.49            |
| <b>Total</b>  | <b>\$ 66,979,630.53</b> |

Accounting policies relating to certain State revenue sources are described in Note I.G.2.

### 2. Property Taxes

The following is a summary of millages and taxes levied on the 2017 tax roll for the 2017-18 fiscal year:

| <u>General Fund</u>   | <u>Millages</u> | <u>Taxes Levied</u>     |
|---|-----------------|-------------------------|
| Nonvoted School Tax:  |                 |                         |
| Required Local Effort   | 4.331           | \$ 41,068,518.80        |
| Prior-Period Funding Adjustment                                 | 0.002           | 18,964.91               |
| Basic Discretionary Local Effort                                | 0.748           | 7,092,877.41            |
| <b><u>Capital Projects - Local Capital Improvement Fund</u></b> |                 |                         |
| Nonvoted Tax:   |                 |                         |
| Local Capital Improvements                                      | 1.500           | 14,223,684.65           |
| <b>Total</b>  | <b>6.581</b>    | <b>\$ 62,404,045.77</b> |

## L. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

| <u>Funds</u>              | <u>Interfund</u>       |                        |
|---------------------------|------------------------|------------------------|
|                           | <u>Transfers In</u>    | <u>Transfers Out</u>   |
| Major:                    |                        |                        |
| General                   | \$ 5,671,777.48        | \$ 4,481.31            |
| Debt Service:             |                        |                        |
| ARRA Economic Stimulus    | 3,186,402.44           | -                      |
| Capital Projects:         |                        |                        |
| Local Capital Improvement | -                      | 8,498,291.16           |
| Nonmajor Governmental     | 4,481.31               | 359,888.76             |
| <b>Total</b>              | <b>\$ 8,862,661.23</b> | <b>\$ 8,862,661.23</b> |

Interfund transfers represent permanent transfers of moneys between funds. In general, funds are transferred from capital projects funds to the General Fund to reimburse the General Fund for allowable maintenance expenditures, capital-related expenditures, and property and casualty insurance premiums. Transfers from Capital Projects – Local Capital Improvement Fund were made into the Debt Service – ARRA Economic Stimulus Fund for debt service payments.

# OTHER REQUIRED SUPPLEMENTARY INFORMATION

## Budgetary Comparison Schedule General Fund For the Fiscal Year Ended June 30, 2018

|   | General Fund           |                        |                         | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|---|------------------------|------------------------|-------------------------|---|
|   | Original<br>Budget     | Final<br>Budget        | Actual                  |   |
| <b>Revenues</b>                                 |                        |                        |                         |   |
| Intergovernmental:                              |                        |                        |                         |   |
| Federal Direct                                  | \$ 210,000.00          | \$ 213,528.77          | \$ 192,739.94           | \$ (20,788.83)  |
| Federal Through State and Local                 | 1,000,000.00           | 1,000,000.00           | 929,556.80              | (70,443.20)   |
| State   | 64,371,299.00          | 66,080,365.92          | 65,914,490.15           | (165,875.77)  |
| Local:  |                        |                        |                         |   |
| Property Taxes                                  | 46,253,146.00          | 46,645,047.63          | 46,645,047.63           | -   |
| Miscellaneous                                   | 3,752,177.00           | 4,212,551.28           | 3,640,102.42            | (572,448.86)  |
| Total Local Revenues                            | <u>50,005,323.00</u>   | <u>50,857,598.91</u>   | <u>50,285,150.05</u>    | <u>(572,448.86)</u>                                       |
| <b>Total Revenues</b>                           | <u>115,586,622.00</u>  | <u>118,151,493.60</u>  | <u>117,321,936.94</u>   | <u>(829,556.66)</u>                                       |
| <b>Expenditures</b>                             |                        |                        |                         |   |
| Current - Education:                            |                        |                        |                         |   |
| Instruction                                     | 74,849,009.58          | 74,997,526.20          | 72,999,773.29           | 1,997,752.91  |
| Student Support Services                        | 5,273,324.92           | 5,281,219.44           | 5,224,869.83            | 56,349.61   |
| Instructional Media Services                    | 1,479,175.17           | 1,567,237.25           | 1,532,512.30            | 34,724.95   |
| Instruction and Curriculum Development Services | 1,403,631.25           | 1,519,839.55           | 1,513,709.38            | 6,130.17  |
| Instructional Staff Training Services           | 1,198,328.75           | 1,168,596.74           | 1,108,906.14            | 59,690.60   |
| Instruction-Related Technology                  | 1,960,114.28           | 2,215,883.77           | 1,848,069.49            | 367,814.28  |
| Board   | 499,501.10             | 500,359.58             | 465,932.99              | 34,426.59   |
| General Administration                          | 464,458.36             | 464,517.91             | 457,752.54              | 6,765.37  |
| School Administration                           | 8,697,309.80           | 9,081,683.03           | 9,035,096.94            | 46,586.09   |
| Facilities Acquisition and Construction         | 331,897.93             | 294,526.21             | 278,683.97              | 15,842.24   |
| Fiscal Services                                 | 1,001,619.80           | 909,171.12             | 900,306.58              | 8,864.54  |
| Food Services                                   | -                      | 14,459.01              | 14,459.01               | -   |
| Central Services                                | 2,741,155.15           | 2,738,205.83           | 2,634,212.07            | 103,993.76  |
| Student Transportation Services                 | 8,735,137.46           | 8,638,170.84           | 8,359,684.95            | 278,485.89  |
| Operation of Plant                              | 9,410,036.17           | 9,666,543.77           | 9,181,399.39            | 485,144.38  |
| Maintenance of Plant                            | 4,868,673.71           | 4,759,056.08           | 3,229,227.99            | 1,529,828.09  |
| Administrative Technology Services              | 2,224,640.04           | 2,148,312.60           | 2,063,620.02            | 84,692.58   |
| Community Services                              | 206,749.76             | 339,571.82             | 271,424.80              | 68,147.02   |
| Fixed Capital Outlay:                           |                        |                        |                         |   |
| Facilities Acquisition and Construction         | -                      | 30,562.61              | 30,562.61               | -   |
| Other Capital Outlay                            | -                      | 160,108.24             | 160,108.24              | -   |
| <b>Total Expenditures</b>                       | <u>125,344,763.23</u>  | <u>126,495,551.60</u>  | <u>121,310,312.53</u>   | <u>5,185,239.07</u>                                       |
| <b>Deficiency of Revenues Over Expenditures</b> | <u>(9,758,141.23)</u>  | <u>(8,344,058.00)</u>  | <u>(3,988,375.59)</u>   | <u>4,355,682.41</u>                                       |
| <b>Other Financing Sources (Uses)</b>           |                        |                        |                         |   |
| Transfers In                                    | 7,691,953.00           | 7,708,550.86           | 5,671,777.48            | (2,036,773.38)  |
| Loss Recoveries                                 | -                      | 207,207.09             | 22,207.09               | (185,000.00)  |
| Transfers Out                                   | (5,000.00)             | (5,000.00)             | (4,481.31)              | 518.69  |
| <b>Total Other Financing Sources</b>            | <u>7,686,953.00</u>    | <u>7,910,757.95</u>    | <u>5,689,503.26</u>     | <u>(2,221,254.69)</u>                                     |
| <b>Net Change in Fund Balances</b>              | <u>(2,071,188.23)</u>  | <u>(433,300.05)</u>    | <u>1,701,127.67</u>     | <u>2,134,427.72</u>                                       |
| Fund Balances, Beginning                        | 9,108,920.82           | 9,108,920.82           | 9,108,920.82            | -   |
| <b>Fund Balances, Ending</b>                    | <u>\$ 7,037,732.59</u> | <u>\$ 8,675,620.77</u> | <u>\$ 10,810,048.49</u> | <u>\$ 2,134,427.72</u>                                    |

**Schedule of Changes in the District's  
Total OPEB Liability and Related Ratios**

|   | <u>2018</u>          |
|---|----------------------|
| <b>Total OPEB Liability</b>   |                      |
| Service Cost  | \$ 1,008,604         |
| Interest  | 924,292              |
| Difference Between Expected and<br>Actual Experience                        | (2,129,372)          |
| Changes of Assumptions or Other Inputs                                      | (4,771,403)          |
| Benefit Payments  | <u>(550,258)</u>     |
| <b>Net Change in Total OPEB Liability</b>                                   | (5,518,137)          |
| Total OPEB Liability - Beginning, as Restated                               | <u>32,202,143</u>    |
| <b>Total OPEB Liability - Ending</b>  | <u>\$ 26,684,006</u> |
| Covered-Employee Payroll  | \$ 71,275,663        |
| <b>Total OPEB Liability as a Percentage<br/>of Covered-Employee Payroll</b> | 37.44%               |

**Schedule of the District's Proportionate Share  
of the Net Pension Liability –  
Florida Retirement System Pension Plan (1)**

|  | <u>2017</u>   | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   | <u>2013</u>   |
|--|---------------|---------------|---------------|---------------|---------------|
| District's Proportion of the FRS Net<br>Pension Liability  | 0.196789445%  | 0.199501954%  | 0.213194090%  | 0.224486089%  | 0.231205797%  |
| District's Proportionate Share of the FRS<br>Net Pension Liability   | \$ 58,208,997 | \$ 50,374,400 | \$ 27,536,876 | \$ 13,696,953 | \$ 39,800,808 |
| District's Covered Payroll   | \$ 85,770,987 | \$ 83,644,566 | \$ 82,393,498 | \$ 83,769,277 | \$ 85,237,165 |
| District's Proportionate Share of the FRS Net<br>Pension Liability as a Percentage<br>of Its Covered Payroll | 67.87%        | 60.22%        | 33.42%        | 16.35%        | 46.69%        |
| FRS Plan Fiduciary Net Position as a<br>Percentage of the Total Pension Liability                            | 83.89%        | 84.88%        | 92.00%        | 96.09%        | 88.54%        |

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –  
Florida Retirement System Pension Plan (1)**

|   | <u>2018</u>        | <u>2017</u>        | <u>2016</u>        | <u>2015</u>        | <u>2014</u>        |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Contractually Required FRS Contribution                                     | \$ 5,416,705       | \$ 5,122,914       | \$ 4,865,173       | \$ 5,197,853       | \$ 4,917,198       |
| FRS Contributions in Relation to the<br>Contractually Required Contribution | <u>(5,416,705)</u> | <u>(5,122,914)</u> | <u>(4,865,173)</u> | <u>(5,197,853)</u> | <u>(4,917,198)</u> |
| FRS Contribution Deficiency (Excess)  | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| District's Covered Payroll  | \$ 85,473,636      | \$ 85,770,987      | \$ 83,644,566      | \$ 82,393,498      | \$ 83,769,277      |
| FRS Contributions as a Percentage of<br>Covered Payroll                     | 6.34%              | 5.97%              | 5.82%              | 6.31%              | 5.87%              |

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of the District's Proportionate Share  
of the Net Pension Liability –  
Health Insurance Subsidy Pension Plan (1)**

|  | <u>2017</u>   | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   | <u>2013</u>   |
|--|---------------|---------------|---------------|---------------|---------------|
| District's Proportion of the HIS Net Pension Liability   | 0.269004137%  | 0.270736029%  | 0.271454731%  | 0.281925709%  | 0.293364428%  |
| District's Proportionate Share of the HIS Net Pension Liability  | \$ 28,763,163 | \$ 31,553,163 | \$ 27,684,113 | \$ 26,360,742 | \$ 25,541,231 |
| District's Covered Payroll   | \$ 85,770,987 | \$ 83,644,566 | \$ 82,393,498 | \$ 83,769,277 | \$ 85,237,165 |
| District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll | 33.53%        | 37.72%        | 33.60%        | 31.47%        | 29.96%        |
| HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                         | 1.64%         | 0.97%         | 0.50%         | 0.99%         | 1.78%         |

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –  
Health Insurance Subsidy Pension Plan (1)**

|  | <u>2018</u>   | <u>2017</u>   | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   |
|--|---------------|---------------|---------------|---------------|---------------|
| Contractually Required HIS Contribution                                  | \$ 1,417,139  | \$ 1,423,648  | \$ 1,387,695  | \$ 1,037,669  | \$ 965,783    |
| HIS Contributions in Relation to the Contractually Required Contribution | (1,417,139)   | (1,423,648)   | (1,387,695)   | (1,037,669)   | (965,783)     |
| HIS Contribution Deficiency (Excess)                                     | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| District's Covered Payroll   | \$ 85,473,636 | \$ 85,770,987 | \$ 83,644,566 | \$ 82,393,498 | \$ 83,769,277 |
| HIS Contributions as a Percentage of Covered Payroll                     | 1.66%         | 1.66%         | 1.66%         | 1.26%         | 1.15%         |

(1) The amounts presented for each fiscal year were determined as of June 30.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**1. Budgetary Basis of Accounting**

The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.



**2. Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios**

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

*Changes of Assumptions.* The discount rate was changed from 2.85 percent as of July 1, 2016, to 3.6 percent as of July 1, 2017.

**3. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan**

*Changes of Assumptions.* The long-term expected rate of return was decreased from 7.6 percent to 7.1 percent, and the active member mortality assumption was updated.

**4. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan**

*Changes of Assumptions.* The municipal bond rate used to determine total pension liability was increased from 2.85 percent to 3.58 percent.

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# **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

## **Citrus County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2018**

| <b>Federal Grantor/Pass-Through Grantor/<br/>Program or Cluster</b> | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass - Through<br/>Entity Identifying<br/>Number</b> | <b>Total<br/>Expenditures</b> |
|---|------------------------------------|---|-------------------------------|
| <b>Clustered</b>  |                                    |   |                               |
| <b>Child Nutrition Cluster:</b>                                     |                                    |   |                               |
| United States Department of Agriculture:                            |                                    |   |                               |
| Florida Department of Agriculture and Consumer Services:            |                                    |   |                               |
| School Breakfast Program  | 10.553                             | 18002   | \$ 1,280,252.76               |
| National School Lunch Program                                       | 10.555                             | 18001, 18003  | 4,820,643.04                  |
| Summer Food Service Program for Children                            | 10.559                             | 17006, 17007, 18006, 18007                              | 69,939.84                     |
| <b>Total Child Nutrition Cluster</b>                                |                                    |   | <b>6,170,835.64</b>           |
| <b>Student Financial Assistance Cluster:</b>                        |                                    |   |                               |
| United States Department of Education:                              |                                    |   |                               |
| Federal Pell Grant Program  | 84.063                             | N/A   | 789,981.06                    |
| <b>Special Education Cluster:</b>                                   |                                    |   |                               |
| United States Department of Education:                              |                                    |   |                               |
| Florida Department of Education:                                    |                                    |   |                               |
| Special Education - Grants to States                                | 84.027                             | 263   | 4,153,200.18                  |
| Special Education - Preschool Grants                                | 84.173                             | 267   | 187,212.31                    |
| <b>Total Special Education Cluster</b>                              |                                    |   | <b>4,340,412.49</b>           |
| <b>Not Clustered</b>  |                                    |   |                               |
| <b>United States Department of Agriculture:</b>                     |                                    |   |                               |
| Florida Department of Health:                                       |                                    |   |                               |
| Child and Adult Care Food Program                                   | 10.558                             | A-5029  | 242,169.25                    |
| <b>United States Department of Defense:</b>                         |                                    |   |                               |
| Air Force Junior Reserve Officers Training Corps                    | 12.UNK                             | N/A   | 63,358.17                     |
| Army Junior Reserve Officers Training Corps                         | 12.UNK                             | N/A   | 71,739.99                     |
| Navy Junior Reserve Officers Training Corps                         | 12.UNK                             | N/A   | 57,641.78                     |
| <b>Total United States Department of Defense</b>                    |                                    |   | <b>192,739.94</b>             |
| <b>United States Department of Education:</b>                       |                                    |   |                               |
| Florida Department of Education:                                    |                                    |   |                               |
| Adult Education - Basic Grants to States                            | 84.002                             | 191, 193  | 158,631.34                    |
| Title I Grants to Local Educational Agencies                        | 84.010                             | 212, 223  | 5,265,355.85                  |
| Career and Technical Education - Basic Grants to States             | 84.048                             | 161   | 330,944.39                    |
| Education for Homeless Children and Youth                           | 84.196                             | 127   | 34,299.41                     |
| English Language Acquisition State Grants                           | 84.365                             | 102   | 19,349.88                     |
| Supporting Effective Instruction State Grants                       | 84.367                             | 224   | 428,914.20                    |
| Student Support and Academic Enrichment Program                     | 84.424                             | 241   | 58,568.62                     |
| <b>Total United States Department of Education</b>                  |                                    |   | <b>6,296,063.69</b>           |
| <b>Total Expenditures of Federal Awards</b>                         |                                    |   | <b>\$ 18,032,202.07</b>       |

The accompanying notes are an integral part of this Schedule.

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Citrus County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance – National School Lunch Program. Includes \$453,295.64 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.



Sherrill F. Norman, CPA  
Auditor General

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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

## INDEPENDENT AUDITOR'S 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

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, the aggregately discretely presented component units, each major fund, and the aggregate remaining fund information of the Citrus County District School Board, as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 19, 2019, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the school internal funds, the private purpose trust fund, and the aggregate discretely presented component units, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 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 District'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. 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.

### **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, rules, 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.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
March 19, 2019



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
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The President of the Senate, the Speaker of the  
House of Representatives, and the  
Legislative Auditing Committee

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

### Report on Compliance for Each Major Federal Program

We have audited the Citrus County District School Board's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the fiscal year ended June 30, 2018. The District's major Federal programs are identified in **SECTION I – SUMMARY OF AUDITOR'S RESULTS** of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

#### ***Management's Responsibility***

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the fiscal year ended June 30, 2018.

#### **Report on Internal Control Over Compliance**

District management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in cursive script that reads "Sherrill F. Norman". The signature is written in black ink and is positioned above the printed name.

Sherrill F. Norman, CPA  
Tallahassee, Florida  
March 19, 2019

# **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

## **SECTION I – SUMMARY OF AUDITOR’S RESULTS**

### **Financial Statements**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

    Material weakness identified? No

    Significant deficiency identified? None reported

Noncompliance material to financial statements noted? No

### **Federal Awards**

Internal control over major Federal programs:

    Material weakness identified? No

    Significant deficiency identified? None reported

Type of auditor’s report issued on compliance for major Federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major Federal programs:

|   |  |
|---|--|
| CFDA Numbers:<br>10.553, 10.555, and 10.559<br>84.063 | Name of Federal Program or Cluster:<br>Child Nutrition Cluster<br>Federal Pell Grant Program |
|---|--|

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? Yes

## **SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters are reported.

## SECTION III – FEDERAL AWARDS FINDING AND QUESTIONED COSTS

### U.S. DEPARTMENT OF EDUCATION

|   |  |
|---|--|
| <b>Finding Number</b>                               | 2018-001   |
| <b>CFDA Number</b>                                  | 84.010   |
| <b>Program Title</b>                                | <b>Nonmajor Program: Title I Grants to Local Educational Agencies</b>  |
| <b>Compliance Requirement</b>                       | Eligibility  |
| <b>Pass-Through Entity</b>                          | Florida Department of Education (FDOE)   |
| <b>Federal Grant/Contract Number and Grant Year</b> | S010A170009 – 2018   |
| <b>Statistically Valid Sample</b>                   | N/A  |
| <b>Finding Type</b>                                 | Questioned Costs Greater than \$25,000   |
| <b>Questioned Costs</b>                             | \$119,461  |
| <b>Prior Year Finding</b>                           | Not Applicable   |
| <b>Finding</b>                                      | The District did not always comply with Federal regulations by properly allocating Title I Program funds to eligible schools.  |
| <b>Criteria</b>                                     | Title 34, Section 200.78, Code of Federal Regulations (CFR), requires the District to allocate Title I Schoolwide Program funds to schools identified as eligible and selected to participate, in rank order, on the basis of the total number of children from low income families in each area or school. The District is not required to allocate the same per-pupil amount (PPA) to each participating school attendance area or school provided that it allocates higher PPAs to areas or schools with higher concentrations of poverty than to areas or schools with lower concentrations of poverty.  |
| <b>Condition</b>                                    | <p>The District annually applies for Title I Program funding and the application includes a budget and an eligibility survey to document the amounts budgeted per school. As part of our procedures, we requested for our examination District records evidencing that the District properly allocated budget amounts to the respective schools. The District provided copies of the final budget allocations recorded in the District's accounting records; however, the ranking for 9 of the District's 17 Title I schools did not agree with the ranking based on the percent of students from low income families.</p> <p>Those 9 schools, with poverty levels of 68.0 to 84.7 percent, received less per pupil funding than a school with a lower poverty level percent. The amounts under allocated to these 9 schools ranged from \$4,473 to \$43,494 per school. Following guidance provided by the FDOE, the questioned costs related to incorrect allocations for the 9 schools total \$119,461.</p> |
| <b>Cause</b>  | During the budget allocation process, the number of positions were allocated to each school using an average teacher salary and benefits amount. However, many positions were filled by individuals whose salaries and benefits were higher or lower than the average. As a result, the final PPAs were not in rank order. In response to our inquiries, District and FDOE personnel concurred with the calculated questioned costs.   |
| <b>Effect</b>                                       | The District did not comply with Federal regulations by appropriately allocating Title I Schoolwide Program resources totaling \$119,461 to 9 District schools. As such, the educational services for the 9 schools were not funded at the required level.   |

|                          |   |
|--------------------------|---|
| <b>Recommendation</b>    | The District should ensure that Title I Schoolwide Program resources are properly allocated to schools. In addition, the District should provide documentation to the grantor (FDOE) supporting the allowability of the questioned costs totaling \$119,461 or restore this amount to the Title I Program.                                    |
| <b>District Response</b> | The District analyzed the information relating to the budget and Per Pupil amount (PPA) finding. The District accepts the comments and recommendations with regards to the 17-18 Audit Report in a positive and constructive manner. We will review the recommendation and a Corrective Action Plan was implemented in the 18-19 Fiscal Year. |

## ***PRIOR AUDIT FOLLOW-UP***

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There were no prior financial statement or Federal awards findings requiring follow-up.

## ***SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS***

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The District did not have prior audit findings required to be reported under 2 CFR 200.511.

# CORRECTIVE ACTION PLAN

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**SANDRA "SAM" HIMMEL – SUPERINTENDENT OF SCHOOLS**

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*"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

March 5, 2019

Citrus County District School Board  
Management's Corrective Action Plan  
For the Fiscal Year Ended June 30, 2018

Finding Number: 2018-001.

**Planned Corrective Action:**

In 18-19, our district utilized the actual teacher salary for the instructional personnel funded through Title I. This process replaced the "average teacher" salary utilized the previous year. The use of real teacher salaries will ensure that we follow the rank and order allocation process for the 18-19 school year.

In subsequent years (beginning 19-20), allocations will be based using a higher "average" teacher salary and any actuals over that "average" will be paid for out of rollforward funds or General Funds. This process will be monitored closely through periodic meetings with the Title I Coordinator, payroll, and the finance department.

Anticipated Completion Date: December 31, 2018

Responsible Contact Person: Rene' Johnson, Coordinator of Title I

1007 West Main Street • Inverness, Florida 34450-4625  
TEL: (352) 726-1931  
[www.citruschools.org](http://www.citruschools.org)  
Equal Opportunity Employer

MM

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Tammy Wilson, Director of Finance

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

Document Title Budget Amendment #6 – Amended February 2019

**Board Action Required:**

Presentation/Recognition \_\_\_\_\_ Information \_\_\_\_\_

Consideration/Approval: Request Approval of Budget Amendment #6 February 2019

**Backup Materials:** attached X available in district office X other \_\_\_\_\_

**Executive Summary / Highlights:**

Approve Budget Amendment #6 – February 2019 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 work force;
- 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 #6  
 Fiscal Year 2018 - 2019

TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE  
 Amended February 28, 2019

| Fund                                    | Original Budget<br>as of 08/31/18 | Budget<br>as of 01/31/19 | Amended Budget<br>as of 02/28/19 |
|---|-----------------------------------|--------------------------|----------------------------------|
| General                                 | 138,679,264.29                    | 139,302,689.83           | 139,506,387.25                   |
| Food Services                           | 11,249,232.25                     | 11,282,652.90            | 11,282,652.90                    |
| Special Revenue - Other Special Revenue | 11,202,723.19                     | 11,222,587.71            | 11,222,587.71                    |
| Debt Service                            | 10,518,083.52                     | 10,518,083.52            | 10,518,083.52                    |
| Capital Projects                        | 38,904,409.61                     | 39,518,168.61            | 39,525,590.82                    |
| Self Insurance                          | 20,623,323.37                     | 20,623,323.37            | 20,623,323.37                    |
| GRAND TOTALS                            | \$ 231,177,036.23                 | \$ 232,467,505.94        | \$ 20,623,323.37                 |

Board Approved on:

Certified Correct: \_\_\_\_\_  
 Sandra "Sam" Himmel, Superintendent

## Budget Amendment #6 for Fiscal Year 2018-19

### GENERAL FUND

#### Increases/(Decreases) to Estimated REVENUE

|  |           |
|--|-----------|
| Increase estimated revenue for Curtis Peterson Facility Use (#00680)             | 4,314.74  |
| Increase estimated revenue for WTC Children of Vets Scholarship (#00820)         | 1,533.00  |
| Increase estimated revenue for FL Bright Scholarship (#00830)                    | 3,243.75  |
| Increase estimated revenue for Dealer's Credit (#00850)                          | 3,000.00  |
| Increase estimated revenue for VA Post 911 Tuition (#00860)                      | 53,581.58 |
| Increase estimated revenue for WTC Vocational Rehab Tuition (#00870)             | 18,580.80 |
| Increase estimated revenue for Hurricane Michael Costs (#10090)                  | 36,616.69 |
| Increase estimated revenue for Health & Wellness at LHS (18007)                  | 2,000.00  |
| Increase estimated revenue for CRH Boot Camp (#18101)                            | 1,500.00  |
| Increase estimated revenue for Wellness Mini Grant (#19015)                      | 18,235.31 |
| Increase estimated revenue for Life Camp Mini Grant (#19500)                     | 1,000.00  |
| Increase estimated revenue for WTC Fees Collected (#20000)                       | 15,000.00 |
| Increase estimated revenue for Transportation Accident Insurance Payment(#59700) | 9,857.29  |
| Increase estimated revenue for FSBIT - CRH Fence Damage (#99900)                 | 1,172.27  |
| Increase estimated revenue for AES Administration Fee                            | 33,996.99 |
| Increase estimated revenue for Code Compliance                                   | 65.00     |

|  |                          |
|--|--------------------------|
| <b>Total Adjustments to Estimated REVENUE:</b> | <b><u>203,697.42</u></b> |
|--|--------------------------|

#### Increases/(Decreases) to APPROPRIATIONS

|   |              |
|---|--------------|
| Increase appropriations for Curtis Peterson Facility Use (#00680)     | 4,314.74     |
| Increase appropriations for WTC Children of Vets Scholarship (#00820) | 1,533.00     |
| Increase appropriations for FL Bright Scholarship (#00830)            | 3,243.75     |
| Increase appropriations for Dealer's Credit (#00850)                  | 3,000.00     |
| Increase appropriations for VA Post 911 Tuition (#00860)              | 53,581.58    |
| Increase appropriations for WTC Vocational Rehab Tuition (#00870)     | 18,580.80    |
| Increase appropriations for Hurricane Michael Costs (#10090)          | 43,214.60    |
| Increase appropriations for Health & Wellness at LHS (18007)          | 2,000.00     |
| Increase appropriations for CRH Boot Camp (#18101)                    | 1,500.00     |
| Increase appropriations for Wellness Mini Grant (#19015)              | 18,235.31    |
| Increase appropriations for Life Camp Mini Grant (#19500)             | 1,000.00     |
| Increase appropriations for WTC Fees Collected (#20000)               | 15,000.00    |
| Increase appropriations for Pace Custodial Supplies (#04000)          | 500.00       |
| Increase appropriations for AP Allocation (#10350)                    | 16,549.83    |
| Increase appropriations for IB Allocation (#10700)                    | 33,202.31    |
| Increase appropriations for AES Distribution                          | 299,384.00   |
| Increase appropriations for Code Compliance                           | 65.00        |
| Decrease appropriations for payroll actuals                           | (358,038.21) |

|   |                          |
|---|--------------------------|
| <b>Total Adjustments to APPROPRIATIONS:</b> | <b><u>156,866.71</u></b> |
|---|--------------------------|

The impact to the General Fund Balance is a increase of :

**46,830.71**



**Budget Amendment #6 for Fiscal Year 2018-19**

**FOOD SERVICES**

**Increases/(Decreases) to Estimated REVENUE**

**Total Adjustments to Estimated REVENUE:** 0.00

**Increases/(Decreases) to APPROPRIATIONS**

Decrease appropriations to payroll actuals (153,908.37)  
**Total Adjustments to APPROPRIATIONS:** (153,908.37)

The impact to the Food Services Balance is a increase of:

**153,908.37**

**SPECIAL REVENUE FUND - OTHER**

**Increases/(Decreases) to Estimated REVENUE**

Decrease estimated revenue for Title I Salaries (#329K0) (29,862.96)  
Increase estimated revenue for Title I Other (#329W0) 29,862.96  
**Total Adjustments to Estimated REVENUE:** 0.00

**Increases/(Decreases) to APPROPRIATIONS**

Increase appropriations for Title III, English Language per roll forward (#320K0)  
Decrease appropriations for Title I Salaries for Ed Services (#329K0) (29,862.96)  
Increase appropriations for Title I Other at Renaissance Ctr (#329W0) 29,862.96  
**Total Adjustments to APPROPRIATIONS:** 0.00

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

**0.00**

**CAPITAL OUTLAY**

**Increases/(Decreases) to Estimated REVENUE**

Increase estimated revenue for WTC Cafeteria Project (#45670) 7,422.21  
**Total Adjustments to Estimated REVENUE:** 7,422.21

**Increases/(Decreases) to APPROPRIATIONS**

Increase appropriations for Code Compliance (#435U0) 65.00  
Increase appropriations for WTC Cafeteria Project (#45670) 7,422.21  
**Total Adjustments to APPROPRIATIONS:** 7,487.21

The impact to the Capital Outlay Balance a decrease of:

**(65.00)**

**SELF INSURANCE**

**Increases/(Decreases) to Estimated REVENUE**

**Total Adjustments to Estimated REVENUE:** 0.00

**Increases/(Decreases) to APPROPRIATIONS**

Increase appropriations to payroll actuals (20,328.11)  
**Total Adjustments to APPROPRIATIONS:** (20,328.11)

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

**20,328.11**

AMENDMENT NO. - 6

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

Amended as of February 28, 2019

| REVENUE  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 06/31/18 | Revenues as of 1/31/19 | INCREASE/ (DECREASE) | Amended Revenues as of 2/28/19 |
|--|----------------|--|------------------------|----------------------|--------------------------------|
| <b>FEDERAL</b>   |                |  |                        |                      |                                |
| 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                     |
| <b>FEDERAL THROUGH STATE AND LOCAL:</b>                                    |                |  |                        |                      |                                |
| Medicaid   | 3202           | 1,200,000.00                           | 1,200,000.00           |                      | 1,200,000.00                   |
| Miscellaneous Federal through State  | 329X           | 0.00                                   | 317,617.00             |                      | 317,617.00                     |
| Total Federal Through State and Local                                      | 3200           | 1,200,000.00                           | 1,517,617.00           | 0.00                 | 1,517,617.00                   |
| <b>STATE</b>   |                |  |                        |                      |                                |
| Florida Education Finance Program (FEFP)                                   | 3310           | 48,042,446.00                          | 47,530,076.00          |                      | 47,530,076.00                  |
| Workforce Development  | 3315           | 2,043,527.00                           | 2,043,527.00           |                      | 2,043,527.00                   |
| Performance Based Incentives   | 3317           | 0.00                                   | 118,540.67             |                      | 118,540.67                     |
| Adults with Disabilities   | 3318           | 0.00                                   | 0.00                   |                      | 0.00                           |
| CO & DS  | 3323           | 9,418.50                               | 9,418.50               |                      | 9,418.50                       |
| Racing Commission Funds  | 3341           | 223,250.00                             | 223,250.00             |                      | 223,250.00                     |
| State License Tax  | 3343           | 110,000.00                             | 110,000.00             |                      | 110,000.00                     |
| Lottery  | 3344           | 25,336.00                              | 48,719.00              |                      | 48,719.00                      |
| Class Size Reduction/Operating Funds                                       | 3355           | 15,537,245.00                          | 15,504,144.00          |                      | 15,504,144.00                  |
| School Recognition Funds   | 3361           | 248,496.00                             | 429,937.00             |                      | 429,937.00                     |
| Excellent Teaching Bonus   | 3363           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Voluntary Prekindergarten Program  | 3371           | 965,000.00                             | 965,000.00             |                      | 965,000.00                     |
| Full Service Schools   | 3378           | 130,000.00                             | 130,000.00             |                      | 130,000.00                     |
| Other Misc. State Sources  | 339X           | 185,394.00                             | 342,907.75             | 79,939.13            | 422,846.88                     |
| Total State  | 3300           | 67,520,112.50                          | 67,455,519.92          | 79,939.13            | 67,535,459.05                  |
| <b>LOCAL</b>   |                |  |                        |                      |                                |
| District School Tax  | 3411           | 46,394,013.00                          | 46,394,013.00          |                      | 46,394,013.00                  |
| Payments in Lieu of Taxes  | 3422           | 50,000.00                              | 50,000.00              |                      | 50,000.00                      |
| Rent   | 3425           | 221,700.00                             | 221,700.00             |                      | 221,700.00                     |
| Interest   | 343X           | 302,000.00                             | 302,000.00             |                      | 302,000.00                     |
| Gifts, Grants & Bequests   | 3440           | 36,053.64                              | 183,639.12             | 22,735.31            | 206,374.43                     |
| Adult General Education Course Fees  | 3461           | 5,600.00                               | 5,600.00               |                      | 5,600.00                       |
| Postsecondary Course Fees  | 3462           | 750,000.00                             | 750,000.00             |                      | 750,000.00                     |
| Cont. Workforce Education Course Fees                                      | 3463           | 500.00                                 | 500.00                 |                      | 500.00                         |
| Capital Improvement Fees   | 3464           | 35,000.00                              | 35,000.00              |                      | 35,000.00                      |
| Post Secondary Lab Fees  | 3465           | 150,000.00                             | 150,000.00             | 15,000.00            | 165,000.00                     |
| Lifelong Learning Fees   | 3466           | 26,500.00                              | 26,500.00              |                      | 26,500.00                      |
| GED Testing Fees   | 3467           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Financial Aid Fees   | 3468           | 78,000.00                              | 78,000.00              |                      | 78,000.00                      |
| Other Student Fees   | 3469           | 50,000.00                              | 50,000.00              |                      | 50,000.00                      |
| Preschool Program Fees   | 3471           | 0.00                                   | 0.00                   |                      | 0.00                           |
| School Age Child Care Fees   | 3473           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Charges for Services   | 3481           | 100,000.00                             | 100,000.00             |                      | 100,000.00                     |
| Misc. Local Sources  | 3490           | 2,893,242.75                           | 3,073,817.57           | 74,928.42            | 3,148,745.99                   |
| Total Local  | 3400           | 51,092,609.39                          | 51,420,769.69          | 112,663.73           | 51,533,433.42                  |
| <b>TOTAL ESTIMATED REVENUES</b>  |                | <b>120,022,721.89</b>                  | <b>120,603,906.61</b>  | <b>192,602.86</b>    | <b>120,796,509.47</b>          |
| <b>OTHER FINANCING SOURCES</b>   |                |  |                        |                      |                                |
| <i>Transfers In:</i>   |                |  |                        |                      |                                |
| From Debt Service Funds  | 3620           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Capital Projects Funds  | 3630           | 7,828,427.50                           | 7,870,525.35           | 65.00                | 7,870,590.35                   |
| From Special Revenue Funds   | 3640           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Permanent Fund  | 3660           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Internal Service Funds  | 3670           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Enterprise Funds  | 3690           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Total Transfer In  | 3600           | 7,828,427.50                           | 7,870,525.35           | 65.00                | 7,870,590.35                   |
| <i>Sale of Capital Assets:</i>   |                |  |                        |                      |                                |
| Sale of Equipment  | 3733           | 0.00                                   | 0.00                   |                      | 0.00                           |
| <i>Loss Recoveries:</i>  |                |  |                        |                      |                                |
| Insurance Loss Recovery  | 3741           | 18,066.41                              | 18,066.41              |                      | 18,066.41                      |
| Other Loss Recovery  | 3742           | 0.00                                   | 142.97                 | 11,029.56            | 11,172.53                      |
| Other Loss Recovery  | 3745           | 0.00                                   | 0.00                   |                      | 0.00                           |
| <b>FACE VALUE OF LONG-TERM DEBT AND SALES OF CAPITAL ASSETS</b>            | 3700           | 18,066.41                              | 18,209.38              | 11,029.56            | 29,238.94                      |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                       |                | <b>7,846,493.91</b>                    | <b>7,888,734.73</b>    | <b>11,094.56</b>     | <b>7,899,829.29</b>            |
| <b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>                         |                | <b>127,869,215.80</b>                  | <b>128,492,641.34</b>  | <b>203,697.42</b>    | <b>128,696,338.76</b>          |
| Fund Balance, July 1, 2018   | 2800           | 10,810,048.49                          | 10,810,048.49          | 0.00                 | 10,810,048.49                  |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b> |                | <b>138,679,264.29</b>                  | <b>139,302,689.83</b>  | <b>203,697.42</b>    | <b>139,506,387.25</b>          |

AMENDMENT NO. - 6

Resolution to Amend: GENERAL FUND (1001 & 8301)

Amended as of February 28, 2019

| APPROPRIATIONS   | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|--|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>INSTRUCTION - 5000</b>                              |                |  |                              |                      |                                      |
| Salaries   | 100            | 51,103,656.59                          | 51,997,085.31                | (43,510.47)          | 51,953,574.84                        |
| Benefits   | 200            | 15,026,607.90                          | 14,626,224.86                | 6,642.18             | 14,632,867.04                        |
| Purchased Services                                     | 300            | 5,243,523.74                           | 5,559,161.19                 | 379,820.72           | 5,938,981.91                         |
| Energy Services  | 400            | 10,972.00                              | 14,200.57                    | 300.00               | 14,500.57                            |
| Materials & Supplies                                   | 500            | 4,750,003.12                           | 4,369,865.17                 | (43,311.07)          | 4,326,554.10                         |
| Capital Outlay   | 600            | 345,508.98                             | 506,440.49                   | (8,131.28)           | 498,309.21                           |
| Other Expenses   | 700            | 875,401.28                             | 1,194,972.60                 | 109,495.85           | 1,304,468.45                         |
| <b>TOTAL INSTRUCTION</b>                               | <b>5000</b>    | <b>77,355,673.61</b>                   | <b>78,267,950.19</b>         | <b>401,305.93</b>    | <b>78,669,256.12</b>                 |
| <b>PUPIL PERSONNEL SERVICES - 6100</b>                 |                |  |                              |                      |                                      |
| Salaries   | 100            | 4,546,703.18                           | 4,505,499.11                 | (4,661.44)           | 4,500,837.67                         |
| Benefits   | 200            | 1,335,715.89                           | 1,275,224.65                 | (1,250.81)           | 1,273,973.84                         |
| Purchased Services                                     | 300            | 82,474.50                              | 92,481.08                    | (56,929.94)          | 33,551.14                            |
| Energy Services  | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                   | 500            | 79,876.72                              | 76,337.49                    | 954.87               | 77,292.36                            |
| Capital Outlay   | 600            | 34,736.66                              | 19,427.57                    | (4,596.60)           | 14,830.97                            |
| Other Expenses   | 700            | 62,028.76                              | 15,891.38                    | 61,290.36            | 77,181.74                            |
| <b>TOTAL PUPIL PERSONNEL SERVICES</b>                  | <b>6100</b>    | <b>6,141,535.71</b>                    | <b>5,984,861.28</b>          | <b>(7,193.56)</b>    | <b>5,977,667.72</b>                  |
| <b>INSTRUCTIONAL MEDIA SERVICES - 6200</b>             |                |  |                              |                      |                                      |
| Salaries   | 100            | 1,087,697.69                           | 1,025,881.01                 | 615.74               | 1,026,496.75                         |
| Benefits   | 200            | 330,926.25                             | 311,135.73                   | (925.39)             | 310,210.34                           |
| Purchased Services                                     | 300            | 16,954.60                              | 16,986.16                    | 877.10               | 17,863.26                            |
| Energy Services  | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                   | 500            | 25,401.05                              | 53,761.66                    | 1,141.81             | 54,903.47                            |
| Capital Outlay   | 600            | 53,734.31                              | 141,948.76                   | (14,397.55)          | 127,551.21                           |
| Other Expenses   | 700            | 700.00                                 | 3,593.13                     | 1,701.13             | 5,294.26                             |
| <b>TOTAL INSTRUCTIONAL MEDIA SERVICES</b>              | <b>6200</b>    | <b>1,515,413.90</b>                    | <b>1,553,306.45</b>          | <b>(10,987.16)</b>   | <b>1,542,319.29</b>                  |
| <b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT - 6300</b> |                |  |                              |                      |                                      |
| Salaries   | 100            | 1,198,946.53                           | 1,258,076.79                 | (562.55)             | 1,257,514.24                         |
| Benefits   | 200            | 291,478.11                             | 290,626.31                   | (533.40)             | 290,092.91                           |
| Purchased Services                                     | 300            | 8,123.00                               | 9,425.60                     | (931.39)             | 8,494.21                             |
| Energy Services  | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                   | 500            | 31,328.00                              | 23,423.74                    | (1,084.29)           | 22,339.45                            |
| Capital Outlay   | 600            | 50.00                                  | 758.95                       |                      | 758.95                               |
| Other Expenses   | 700            | 27,815.00                              | 21,937.04                    |                      | 21,937.04                            |
| <b>TOTAL INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>  | <b>6300</b>    | <b>1,557,740.64</b>                    | <b>1,604,248.43</b>          | <b>(3,111.63)</b>    | <b>1,601,136.80</b>                  |
| <b>INSTRUCTIONAL STAFF TRAINING - 6400</b>             |                |  |                              |                      |                                      |
| Salaries   | 100            | 900,613.81                             | 885,225.25                   | (1,420.10)           | 883,805.15                           |
| Benefits   | 200            | 219,822.86                             | 227,280.83                   | 245.35               | 227,526.18                           |
| Purchased Services                                     | 300            | 102,106.60                             | 119,647.00                   | 4,033.56             | 123,680.56                           |
| Energy Services  | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                   | 500            | 6,629.21                               | 11,119.21                    | 1,600.00             | 12,719.21                            |
| Capital Outlay   | 600            | 300.00                                 | 300.00                       |                      | 300.00                               |
| Other Expenses   | 700            | 134,371.43                             | 181,172.49                   | 12,561.79            | 193,734.28                           |
| <b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>              | <b>6400</b>    | <b>1,363,843.91</b>                    | <b>1,424,744.78</b>          | <b>17,020.60</b>     | <b>1,441,765.38</b>                  |
| <b>INSTRUCTION RELATED TECHNOLOGY - 6500</b>           |                |  |                              |                      |                                      |
| Salaries   | 100            | 1,368,635.54                           | 1,368,324.21                 | (952.37)             | 1,367,371.84                         |
| Benefits   | 200            | 390,890.06                             | 398,918.73                   | (447.96)             | 398,470.77                           |
| Purchased Services                                     | 300            | 6,550.00                               | 6,664.19                     | 70.00                | 6,734.19                             |
| Energy Services  | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                   | 500            | 55,498.03                              | 53,050.07                    | 4,426.51             | 57,476.58                            |
| Capital Outlay   | 600            | 50,000.00                              | 52,682.78                    | 364.28               | 53,047.06                            |
| Other Expenses   | 700            | 0.00                                   | 307.00                       |                      | 307.00                               |
| <b>TOTAL INSTRUCTION RELATED TECHNOLOGY</b>            | <b>6500</b>    | <b>1,871,573.63</b>                    | <b>1,879,946.98</b>          | <b>3,460.46</b>      | <b>1,883,407.44</b>                  |
| <b>BOARD OF EDUCATION - 7100</b>                       |                |  |                              |                      |                                      |
| Salaries   | 100            | 174,630.00                             | 175,970.00                   |                      | 175,970.00                           |
| Benefits   | 200            | 130,001.70                             | 130,964.19                   | (15.78)              | 130,948.41                           |
| Purchased Services                                     | 300            | 173,310.00                             | 172,211.52                   | (186.73)             | 172,024.79                           |
| Energy Services  | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                   | 500            | 0.00                                   | 128.00                       |                      | 128.00                               |
| Capital Outlay   | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses   | 700            | 25,000.00                              | 25,000.00                    |                      | 25,000.00                            |
| <b>TOTAL BOARD OF EDUCATION</b>                        | <b>7100</b>    | <b>502,941.70</b>                      | <b>504,273.71</b>            | <b>(202.51)</b>      | <b>504,071.20</b>                    |
| <b>GENERAL ADMINISTRATION - 7200</b>                   |                |  |                              |                      |                                      |
| Salaries   | 100            | 345,479.20                             | 373,026.25                   | 121.93               | 373,148.18                           |
| Benefits   | 200            | 98,342.60                              | 103,632.56                   | (41.48)              | 103,591.08                           |
| Purchased Services                                     | 300            | 17,918.50                              | 17,918.50                    |                      | 17,918.50                            |
| Energy Services  | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                   | 500            | 4,306.91                               | 4,316.32                     |                      | 4,316.32                             |
| Capital Outlay   | 600            | 0.00                                   | 26,992.00                    |                      | 26,992.00                            |
| Other Expenses   | 700            | 15,000.00                              | 13,008.00                    |                      | 13,008.00                            |
| <b>TOTAL GENERAL ADMINISTRATION</b>                    | <b>7200</b>    | <b>481,047.21</b>                      | <b>538,893.63</b>            | <b>80.45</b>         | <b>538,974.08</b>                    |

**AMENDMENT NO. - 6**

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

Amended as of February 28, 2019

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>SCHOOL ADMINISTRATION - 7300</b>                     |                |  |                              |                      |                                      |
| Salaries  | 100            | 7,020,166.22                           | 7,019,765.10                 | (1,712.07)           | 7,018,053.03                         |
| Benefits  | 200            | 1,987,116.38                           | 1,950,621.54                 | (3,148.97)           | 1,947,472.57                         |
| Purchased Services                                      | 300            | 33,216.96                              | 39,232.80                    | 22.67                | 39,255.47                            |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 73,961.35                              | 71,283.72                    | (7,158.23)           | 64,125.49                            |
| Capital Outlay  | 600            | 6,825.00                               | 13,258.49                    |                      | 13,258.49                            |
| Other Expenses  | 700            | 13,750.00                              | 17,117.15                    | 1,602.03             | 18,719.18                            |
| <b>TOTAL SCHOOL ADMINISTRATION</b>                      | <b>7300</b>    | <b>9,135,035.91</b>                    | <b>9,111,278.80</b>          | <b>(10,394.57)</b>   | <b>9,100,884.23</b>                  |
| <b>FACILITIES ACQUISITION &amp; CONSTRUCTION - 7400</b> |                |  |                              |                      |                                      |
| Salaries  | 100            | 176,269.18                             | 180,731.35                   | (14.45)              | 180,716.90                           |
| Benefits  | 200            | 52,368.72                              | 52,745.91                    | (72.30)              | 52,673.61                            |
| Purchased Services                                      | 300            | 0.00                                   | 58,404.40                    |                      | 58,404.40                            |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 3,165.00                               | 2,948.41                     |                      | 2,948.41                             |
| Capital Outlay  | 600            | 287,957.95                             | 334,208.22                   | (1,750.00)           | 332,458.22                           |
| Other Expenses  | 700            | 100.00                                 | 100.00                       | 85.00                | 185.00                               |
| <b>TOTAL FACILITIES ACQUISITION &amp; CONSTRUCTION</b>  | <b>7400</b>    | <b>519,860.85</b>                      | <b>629,138.29</b>            | <b>(1,751.75)</b>    | <b>627,386.54</b>                    |
| <b>FISCAL SERVICES - 7500</b>                           |                |  |                              |                      |                                      |
| Salaries  | 100            | 714,242.45                             | 672,574.38                   | 0.82                 | 672,575.20                           |
| Benefits  | 200            | 230,244.07                             | 213,071.63                   | 1,380.39             | 214,452.02                           |
| Purchased Services                                      | 300            | 68,775.00                              | 68,794.97                    |                      | 68,794.97                            |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 5,940.60                               | 6,338.29                     | 277.39               | 6,615.68                             |
| Capital Outlay  | 600            | 2,500.00                               | 2,500.00                     |                      | 2,500.00                             |
| Other Expenses  | 700            | 1,000.00                               | 1,000.00                     |                      | 1,000.00                             |
| <b>TOTAL FISCAL SERVICES</b>                            | <b>7500</b>    | <b>1,022,702.12</b>                    | <b>964,279.27</b>            | <b>1,658.60</b>      | <b>965,937.87</b>                    |
| <b>FOOD SERVICES - 7600</b>                             |                |  |                              |                      |                                      |
| Salaries  | 100            | 0.00                                   | 26,915.97                    |                      | 26,915.97                            |
| Benefits  | 200            | 0.00                                   | 2,303.42                     |                      | 2,303.42                             |
| 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                                 |
| <b>TOTAL FOOD SERVICES</b>                              | <b>7600</b>    | <b>0.00</b>                            | <b>29,219.39</b>             | <b>0.00</b>          | <b>29,219.39</b>                     |
| <b>CENTRAL SERVICES - 7700</b>                          |                |  |                              |                      |                                      |
| Salaries  | 100            | 1,748,307.40                           | 1,815,628.95                 | (199.61)             | 1,815,429.34                         |
| Benefits  | 200            | 445,020.08                             | 473,446.83                   | (425.65)             | 473,021.18                           |
| Purchased Services                                      | 300            | 634,973.79                             | 639,128.96                   | 10,796.14            | 649,925.10                           |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 58,793.64                              | 62,125.83                    | 151.00               | 62,276.83                            |
| Capital Outlay  | 600            | 3,895.45                               | 18,058.41                    |                      | 18,058.41                            |
| Other Expenses  | 700            | 110,859.61                             | 106,717.70                   | (144.13)             | 106,573.57                           |
| <b>TOTAL CENTRAL SERVICES</b>                           | <b>7700</b>    | <b>3,001,849.97</b>                    | <b>3,115,106.68</b>          | <b>10,177.75</b>     | <b>3,125,284.43</b>                  |
| <b>PUPIL TRANSPORTATION SERVICES - 7800</b>             |                |  |                              |                      |                                      |
| Salaries  | 100            | 4,699,103.47                           | 4,535,784.73                 | (112,439.08)         | 4,423,345.65                         |
| Benefits  | 200            | 1,653,710.85                           | 1,752,525.25                 | (257,796.30)         | 1,494,728.95                         |
| Purchased Services                                      | 300            | 439,552.70                             | 563,307.15                   | 35,221.26            | 598,528.41                           |
| Energy Services   | 400            | 1,487,045.20                           | 1,534,135.02                 | (70,578.67)          | 1,463,556.35                         |
| Materials & Supplies                                    | 500            | 762,100.00                             | 658,832.75                   | 68,525.10            | 727,357.85                           |
| Capital Outlay  | 600            | 33,754.00                              | (32,646.00)                  | (875.00)             | (33,521.00)                          |
| Other Expenses  | 700            | 129,171.14                             | 167,934.10                   | 356.39               | 168,290.49                           |
| <b>TOTAL PUPIL TRANSPORTATION SERVICES</b>              | <b>7800</b>    | <b>9,204,437.36</b>                    | <b>9,179,873.00</b>          | <b>(337,586.30)</b>  | <b>8,842,286.70</b>                  |
| <b>OPERATION OF PLANT - 7900</b>                        |                |  |                              |                      |                                      |
| Salaries  | 100            | 2,861,135.45                           | 2,802,194.19                 | (11,450.75)          | 2,790,743.44                         |
| Benefits  | 200            | 943,736.15                             | 908,794.47                   | 16,738.45            | 925,532.92                           |
| Purchased Services                                      | 300            | 2,144,701.80                           | 2,192,006.54                 | (2,758.50)           | 2,189,248.04                         |
| Energy Services   | 400            | 3,171,172.00                           | 3,171,322.00                 |                      | 3,171,322.00                         |
| Materials & Supplies                                    | 500            | 397,183.19                             | 386,476.61                   | (1,223.04)           | 385,253.57                           |
| Capital Outlay  | 600            | 24,250.00                              | 27,101.49                    | 987.75               | 28,089.24                            |
| Other Expenses  | 700            | 710.00                                 | 24,016.75                    | 24,552.96            | 48,569.71                            |
| <b>TOTAL OPERATION OF PLANT</b>                         | <b>7900</b>    | <b>9,542,888.59</b>                    | <b>9,511,912.05</b>          | <b>26,846.87</b>     | <b>9,538,758.92</b>                  |
| <b>MAINTENANCE OF PLANT - 8100</b>                      |                |  |                              |                      |                                      |
| Salaries  | 100            | 1,612,455.51                           | 1,532,495.68                 | (358.22)             | 1,532,137.46                         |
| Benefits  | 200            | 499,553.27                             | 487,202.63                   | (411.89)             | 486,790.74                           |
| Purchased Services                                      | 300            | 2,191,530.28                           | 2,010,293.29                 | 45,973.14            | 2,056,266.43                         |
| Energy Services   | 400            | 1,000.00                               | 1,199.49                     |                      | 1,199.49                             |
| Materials & Supplies                                    | 500            | 681,305.00                             | 753,711.76                   | (47,023.70)          | 706,688.06                           |
| Capital Outlay  | 600            | 143,030.00                             | 229,865.10                   | (1,489.99)           | 228,375.11                           |
| Other Expenses  | 700            | 400.00                                 | 400.00                       |                      | 400.00                               |
| <b>TOTAL MAINTENANCE OF PLANT</b>                       | <b>8100</b>    | <b>5,129,274.06</b>                    | <b>5,015,167.95</b>          | <b>(3,310.66)</b>    | <b>5,011,857.29</b>                  |

AMENDMENT NO. - 6

Resolution to Amend: GENERAL FUND (1001 & 8301)

Amended as of February 28, 2019

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>ADMINISTRATIVE TECHNOLOGY SERVICES - 8200</b>        |                |  |                              |                      |                                      |
| Salaries  | 100            | 835,046.70                             | 841,688.36                   | (67.62)              | 841,620.74                           |
| Benefits  | 200            | 225,662.24                             | 231,336.92                   | (289.43)             | 231,047.49                           |
| Purchased Services                                      | 300            | 1,205,233.77                           | 1,167,661.09                 | 28,468.76            | 1,196,129.85                         |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 26,621.95                              | 31,048.83                    | 3,007.24             | 34,056.07                            |
| Capital Outlay  | 600            | 0.00                                   | 45,001.00                    | (3,479.36)           | 41,521.64                            |
| Other Expenses  | 700            | 0.00                                   | 25.00                        |                      | 25.00                                |
| <b>TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES</b>         | <b>8200</b>    | <b>2,292,564.66</b>                    | <b>2,316,761.20</b>          | <b>27,639.59</b>     | <b>2,344,400.79</b>                  |
| <b>COMMUNITY SERVICES - 9100</b>                        |                |  |                              |                      |                                      |
| Salaries  | 100            | 87,418.24                              | 103,143.09                   | 36,570.45            | 139,713.54                           |
| Benefits  | 200            | 39,882.92                              | 43,581.27                    | 6,644.15             | 50,225.42                            |
| Purchased Services                                      | 300            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 80,698.84                              | 86,113.00                    |                      | 86,113.00                            |
| <b>TOTAL COMMUNITY SERVICES</b>                         | <b>9100</b>    | <b>208,000.00</b>                      | <b>232,837.36</b>            | <b>43,214.60</b>     | <b>276,051.96</b>                    |
| <b>DEBT SERVICES - 9200</b>                             |                |  |                              |                      |                                      |
| Other Expenses  | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL DEBT SERVICES</b>                              | <b>9200</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>TOTAL TRANSFERS</b>                                  | <b>9700</b>    | <b>5,000.00</b>                        | <b>5,000.00</b>              | <b>0.00</b>          | <b>5,000.00</b>                      |
| <b>TOTAL APPROPRIATIONS AND TRANSFERS</b>               |                | <b>130,851,383.83</b>                  | <b>131,868,799.44</b>        | <b>156,866.71</b>    | <b>132,025,666.15</b>                |
| <b>TOTAL ENDING FUND BALANCE (JUNE 30, 2019)</b>        | <b>2700</b>    | <b>7,827,880.46</b>                    | <b>7,433,890.39</b>          | <b>46,830.71</b>     | <b>7,480,721.10</b>                  |
| <b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b> |                | <b>138,679,264.29</b>                  | <b>139,302,689.83</b>        | <b>203,697.42</b>    | <b>139,506,387.25</b>                |

**AMENDMENT NO. - 6**

Resolution to Amend: FOOD SERVICES FUND (4101)

Amended as of February 28, 2019

| REVENUE  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Revenues as of 1/31/19 | INCREASE/ (DECREASE) | Amended Revenues as of 2/28/19 |
|--|----------------|--|------------------------|----------------------|--------------------------------|
| <b>FEDERAL THROUGH STATE AND LOCAL</b>                                     |                |  |                        |                      |                                |
| National School Act  | 326X           | 6,026,518.00                           | 6,059,768.05           |                      | 6,059,768.05                   |
| USDA Donated Foods   | 3265           | 494,851.70                             | 494,851.70             |                      | 494,851.70                     |
| Federal Through Local  | 3280           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Misc. Federal Through State  | 3299           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Total Federal Through State and Local                                      | 3200           | 6,521,369.70                           | 6,554,619.75           | 0.00                 | 6,554,619.75                   |
| <b>STATE</b>   |                |  |                        |                      |                                |
| School Breakfast Supplement  | 3337           | 35,430.00                              | 35,430.00              |                      | 35,430.00                      |
| School Lunch Supplement  | 3338           | 46,972.00                              | 46,972.00              |                      | 46,972.00                      |
| Other Misc. Revenue  | 3399           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Total State  | 3300           | 82,402.00                              | 82,402.00              | 0.00                 | 82,402.00                      |
| <b>LOCAL:</b>  |                |  |                        |                      |                                |
| Interest, Including Profit on Investment                                   | 343X           | 40,000.00                              | 40,000.00              |                      | 40,000.00                      |
| Gift, Grants & Bequests  | 3440           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Food Service   | 345X           | 1,201,760.71                           | 1,201,931.31           |                      | 1,201,931.31                   |
| Other Misc. Local Sources  | 349X           | 31,736.38                              | 31,736.38              |                      | 31,736.38                      |
| Total Local  | 3400           | 1,273,497.09                           | 1,273,667.69           | 0.00                 | 1,273,667.69                   |
| <b>TOTAL ESTIMATED REVENUES</b>  |                | <b>7,877,268.79</b>                    | <b>7,910,689.44</b>    | <b>0.00</b>          | <b>7,910,689.44</b>            |
| <b>OTHER FINANCING SOURCES</b>   |                |  |                        |                      |                                |
| 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                           |
| <b>Transfers In:</b>   |                |  |                        |                      |                                |
| From General Fund  | 3610           | 5,000.00                               | 5,000.00               |                      | 5,000.00                       |
| 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                           |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                       |                | <b>5,000.00</b>                        | <b>5,000.00</b>        | <b>0.00</b>          | <b>5,000.00</b>                |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>                        |                | <b>7,882,268.79</b>                    | <b>7,915,689.44</b>    | <b>0.00</b>          | <b>7,915,689.44</b>            |
| Fund Balance, July 1, 2018   | 2800           | 3,366,963.46                           | 3,366,963.46           | 0.00                 | <b>3,366,963.46</b>            |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b> |                | <b>11,249,232.25</b>                   | <b>11,282,652.90</b>   | <b>0.00</b>          | <b>11,282,652.90</b>           |

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>FOOD SERVICES - 7600</b>                             |                |  |                              |                      |                                      |
| Salaries  | 100            | 2,880,371.76                           | 2,896,392.42                 | (71,961.05)          | 2,824,431.37                         |
| Benefits  | 200            | 1,112,899.11                           | 1,116,358.18                 | (64,372.12)          | 1,051,986.06                         |
| Purchased Services                                      | 300            | 131,711.22                             | 131,675.51                   |                      | 131,675.51                           |
| Energy Services   | 400            | 103,000.00                             | 103,000.00                   |                      | 103,000.00                           |
| Materials & Supplies                                    | 500            | 3,536,154.41                           | 3,535,654.41                 |                      | 3,535,654.41                         |
| Capital Outlay  | 600            | 409,074.36                             | 409,074.36                   |                      | 409,074.36                           |
| Other Expenses  | 700            | 333,733.42                             | 333,646.67                   | (17,575.20)          | 316,071.47                           |
| <b>TOTAL FOOD SERVICES</b>                              | <b>7600</b>    | <b>8,506,944.28</b>                    | <b>8,525,801.55</b>          | <b>(153,908.37)</b>  | <b>8,371,893.18</b>                  |
| <b>TRANSFER OF FUNDS</b>                                |                |  |                              |                      |                                      |
| Transfers   | 900            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL TRANSFERS</b>                                  | <b>9700</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>TOTAL APPROPRIATIONS AND TRANSFERS</b>               |                | <b>8,506,944.28</b>                    | <b>8,525,801.55</b>          | <b>(153,908.37)</b>  | <b>8,371,893.18</b>                  |
| <b>TOTAL ENDING FUND BALANCE (JUNE 30, 2019)</b>        | <b>2700</b>    | <b>2,742,287.97</b>                    | <b>2,756,851.35</b>          | <b>153,908.37</b>    | <b>2,910,759.72</b>                  |
| <b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b> |                | <b>11,249,232.25</b>                   | <b>11,282,652.90</b>         | <b>0.00</b>          | <b>11,282,652.90</b>                 |

AMENDMENT NO. - 6

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

Amended as of February 28, 2019

| REVENUE  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Revenues as of 1/31/19 | INCREASE/ (DECREASE) | Amended Revenues as of 2/28/19 |
|--|----------------|--|------------------------|----------------------|--------------------------------|
| <b>FEDERAL DIRECT:</b>   |                |  |                        |                      |                                |
| 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                     |
| <b>FEDERAL THROUGH STATE AND LOCAL:</b>                                    |                |  |                        |                      |                                |
| Vocational Education Acts  | 3201           | 338,824.00                             | 360,990.00             |                      | 360,990.00                     |
| Workforce Investment Acts  | 3221           | 162,664.00                             | 162,664.00             |                      | 162,664.00                     |
| Teacher and Principal Training and Recruitment, Title II, Part A           | 3225           | 540,384.00                             | 540,384.00             |                      | 540,384.00                     |
| Drug Free Schools  | 3227           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Individuals with Disabilities Education Act (IDEA)                         | 3230           | 3,955,159.00                           | 3,955,159.00           |                      | 3,955,159.00                   |
| Elementary and Secondary Education Act, Title I                            | 3240           | 4,888,474.95                           | 4,888,475.00           |                      | 4,888,475.00                   |
| Twenty-First Century Schools –Title IV                                     | 3242           | 330,179.16                             | 330,179.16             |                      | 330,179.16                     |
| Adult General Education Course Fees  | 3251           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Miscellaneous Federal Through State  | 3299           | 87,038.08                              | 84,736.55              |                      | 84,736.55                      |
| Total Federal Through State and Local                                      | 3200           | 10,302,723.19                          | 10,322,587.71          | 0.00                 | 10,322,587.71                  |
| <b>STATE:</b>  |                |  |                        |                      |                                |
| Other Miscellaneous State Revenue  | 3399           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Total State  | 3300           | 0.00                                   | 0.00                   | 0.00                 | 0.00                           |
| <b>LOCAL:</b>  |                |  |                        |                      |                                |
| 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                           |
| <b>TOTAL ESTIMATED REVENUES</b>  |                | <b>11,202,723.19</b>                   | <b>11,222,587.71</b>   | <b>0.00</b>          | <b>11,222,587.71</b>           |
| <b>OTHER FINANCING SOURCES</b>   |                |  |                        |                      |                                |
| 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                           |
| <b>xx</b>  |                |  |                        |                      |                                |
| 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                           |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                       |                | <b>0.00</b>                            | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>                    |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>                        |                | <b>11,202,723.19</b>                   | <b>11,222,587.71</b>   | <b>0.00</b>          | <b>11,222,587.71</b>           |
| Fund Balance, July 1, 2018   | 2800           | 0.00                                   | 0.00                   | 0.00                 | 0.00                           |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b> |                | <b>11,202,723.19</b>                   | <b>11,222,587.71</b>   | <b>0.00</b>          | <b>11,222,587.71</b>           |

| APPROPRIATIONS                             | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|--|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>INSTRUCTION - 5000</b>                  |                |  |                              |                      |                                      |
| Salaries                                   | 100            | 3,336,846.22                           | 3,478,761.83                 | 49,164.20            | 3,527,926.03                         |
| Benefits                                   | 200            | 1,155,894.32                           | 1,148,864.09                 | (22,993.73)          | 1,125,870.36                         |
| Purchased Services                         | 300            | 0.00                                   | 256,441.73                   | 2,873.07             | 259,314.80                           |
| Energy Services                            | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                       | 500            | 0.00                                   | 289,181.70                   | 5,208.00             | 294,389.70                           |
| Capital Outlay                             | 600            | 0.00                                   | 209,508.03                   | (6.77)               | 209,501.26                           |
| Other Expenses                             | 700            | 0.00                                   | 125,983.83                   | 8,117.22             | 134,101.05                           |
| <b>TOTAL INSTRUCTION</b>                   | <b>5000</b>    | <b>4,492,740.54</b>                    | <b>5,508,741.21</b>          | <b>42,361.99</b>     | <b>5,551,103.20</b>                  |
| <b>PUPIL PERSONNEL SERVICES - 6100</b>     |                |  |                              |                      |                                      |
| Salaries                                   | 100            | 287,172.72                             | 382,327.58                   | (9,510.98)           | 372,816.60                           |
| Benefits                                   | 200            | 83,510.30                              | 99,242.84                    | (4,122.98)           | 95,119.86                            |
| Purchased Services                         | 300            | 0.00                                   | 58,370.50                    | (1,543.42)           | 56,827.08                            |
| Energy Services                            | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                       | 500            | 0.00                                   | 35,888.98                    | 1,344.49             | 37,233.47                            |
| Capital Outlay                             | 600            | 0.00                                   | 613.77                       |                      | 613.77                               |
| Other Expenses                             | 700            | 0.00                                   | 750.00                       |                      | 750.00                               |
| <b>TOTAL PUPIL PERSONNEL SERVICES</b>      | <b>6100</b>    | <b>370,683.02</b>                      | <b>577,193.67</b>            | <b>(13,832.89)</b>   | <b>563,360.78</b>                    |
| <b>INSTRUCTIONAL MEDIA SERVICES - 6200</b> |                |  |                              |                      |                                      |
| Salaries                                   | 100            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Benefits                                   | 200            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Purchased Services                         | 300            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Energy Services                            | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                       | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay                             | 600            | 0.00                                   | 1,000.00                     |                      | 1,000.00                             |
| Other Expenses                             | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL INSTRUCTIONAL MEDIA SERVICES</b>  | <b>6200</b>    | <b>0.00</b>                            | <b>1,000.00</b>              | <b>0.00</b>          | <b>1,000.00</b>                      |



AMENDMENT NO. - 6  
Resolution to Amend: SPECIAL REVENUE FUND - OTHER SPECIAL REVENUE - (42XX)  
Amended as of February 28, 2019

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT - 6300</b>  |                |  |                              |                      |                                      |
| Salaries  | 100            | 2,016,828.37                           | 1,968,329.84                 | 303.22               | 1,968,633.06                         |
| Benefits  | 200            | 539,149.16                             | 547,346.14                   | 8.98                 | 547,355.12                           |
| Purchased Services                                      | 300            | 0.00                                   | 116,189.62                   | (229.83)             | 115,959.79                           |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 7,130.01                     | 366.94               | 7,496.95                             |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>   | <b>6300</b>    | <b>2,555,977.53</b>                    | <b>2,638,995.61</b>          | <b>449.31</b>        | <b>2,639,444.92</b>                  |
| <b>INSTRUCTIONAL STAFF TRAINING - 6400</b>              |                |  |                              |                      |                                      |
| Salaries  | 100            | 159,722.90                             | 296,265.10                   | (20.54)              | 296,244.56                           |
| Benefits  | 200            | 46,399.48                              | 60,407.95                    | 141.56               | 60,549.51                            |
| Purchased Services                                      | 300            | 0.00                                   | 116,181.29                   | 0.00                 | 116,181.29                           |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 30,708.24                    | (5,660.00)           | 25,048.24                            |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 0.00                                   | 131,555.15                   | (33.99)              | 131,521.16                           |
| <b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>               | <b>6400</b>    | <b>206,122.38</b>                      | <b>635,117.73</b>            | <b>(5,572.97)</b>    | <b>629,544.76</b>                    |
| <b>INSTRUCTION RELATED TECHNOLOGY - 6500</b>            |                |  |                              |                      |                                      |
| Salaries  | 100            | 73,103.44                              | 96,942.55                    | (15.13)              | 96,927.42                            |
| Benefits  | 200            | 18,944.43                              | 26,736.37                    | 3.97                 | 26,740.34                            |
| Purchased Services                                      | 300            | 0.00                                   | 1,337.00                     |                      | 1,337.00                             |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL INSTRUCTION RELATED TECHNOLOGY</b>             | <b>6500</b>    | <b>92,047.87</b>                       | <b>125,015.92</b>            | <b>(11.16)</b>       | <b>125,004.76</b>                    |
| <b>BOARD OF EDUCATION - 7100</b>                        |                |  |                              |                      |                                      |
| 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                                 |
| <b>TOTAL BOARD OF EDUCATION</b>                         | <b>7100</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>GENERAL ADMINISTRATION - 7200</b>                    |                |  |                              |                      |                                      |
| Salaries  | 100            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Benefits  | 200            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Purchased Services                                      | 300            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 2,585,151.85                           | 634,104.98                   | (28,845.28)          | 605,259.70                           |
| <b>TOTAL GENERAL ADMINISTRATION</b>                     | <b>7200</b>    | <b>2,585,151.85</b>                    | <b>634,104.98</b>            | <b>(28,845.28)</b>   | <b>605,259.70</b>                    |
| <b>SCHOOL ADMINISTRATION - 7300</b>                     |                |  |                              |                      |                                      |
| 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                                 |
| <b>TOTAL SCHOOL ADMINISTRATION</b>                      | <b>7300</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>FACILITIES ACQUISITION &amp; CONSTRUCTION - 7400</b> |                |  |                              |                      |                                      |
| 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                                 |
| <b>TOTAL FACILITIES ACQUISITION &amp; CONSTRUCTION</b>  | <b>7400</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>FISCAL SERVICES - 7500</b>                           |                |  |                              |                      |                                      |
| 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                                 |
| <b>TOTAL FISCAL SERVICES</b>                            | <b>7500</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |



AMENDMENT NO. - 6

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

Amended as of February 28, 2019

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>FOOD SERVICES - 7600</b>                             |                |  |                              |                      |                                      |
| 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                                 |
| <b>TOTAL FOOD SERVICES</b>                              | <b>7600</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>CENTRAL SERVICES - 7700</b>                          |                |  |                              |                      |                                      |
| Salaries  | 100            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Benefits  | 200            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Purchased Services                                      | 300            | 0.00                                   | 63,244.01                    | (80.00)              | 63,164.01                            |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 2,600.00                     |                      | 2,600.00                             |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 0.00                                   | 64,863.93                    | (2,469.00)           | 62,394.93                            |
| <b>TOTAL CENTRAL SERVICES</b>                           | <b>7700</b>    | <b>0.00</b>                            | <b>130,707.94</b>            | <b>(2,549.00)</b>    | <b>128,158.94</b>                    |
| <b>TRANSPORTATION SERVICES - 7800</b>                   |                |  |                              |                      |                                      |
| Salaries  | 100            | 0.00                                   | 24,209.91                    |                      | 24,209.80                            |
| Benefits  | 200            | 0.00                                   | 2,654.09                     |                      | 2,654.20                             |
| Purchased Services                                      | 300            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Energy Services   | 400            | 0.00                                   | 14,930.65                    |                      | 14,930.65                            |
| Materials & Supplies                                    | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL TRANSPORTATION SERVICES</b>                    | <b>7800</b>    | <b>0.00</b>                            | <b>41,794.65</b>             | <b>0.00</b>          | <b>41,794.65</b>                     |
| <b>OPERATION OF PLANT - 7900</b>                        |                |  |                              |                      |                                      |
| 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                 | 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                                 |
| <b>TOTAL OPERATION OF PLANT</b>                         | <b>7900</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>MAINTENANCE OF PLANT - 8100</b>                      |                |  |                              |                      |                                      |
| 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                                 |
| <b>TOTAL MAINTENANCE OF PLANT</b>                       | <b>8100</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>ADMINISTRATIVE TECHNOLOGY SERVICES - 8200</b>        |                |  |                              |                      |                                      |
| Salaries  | 100            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Benefits  | 200            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Purchased Services                                      | 300            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay  | 600            | 0.00                                   | 26,851.00                    |                      | 26,851.00                            |
| Other Expenses  | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES</b>         | <b>8200</b>    | <b>0.00</b>                            | <b>26,851.00</b>             | <b>0.00</b>          | <b>26,851.00</b>                     |
| <b>COMMUNITY SERVICES - 9100</b>                        |                |  |                              |                      |                                      |
| Salaries  | 100            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Benefits  | 200            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Purchased Services                                      | 300            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies                                    | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 900,000.00                             | 902,000.00                   | 0.00                 | 902,000.00                           |
| <b>TOTAL COMMUNITY SERVICES</b>                         | <b>9100</b>    | <b>900,000.00</b>                      | <b>902,000.00</b>            | <b>0.00</b>          | <b>902,000.00</b>                    |
| <b>DEBT SERVICES - 9200</b>                             |                |  |                              |                      |                                      |
| Other Expenses  | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL DEBT SERVICES</b>                              | <b>9200</b>    | <b>0.00</b>                            | <b>0.00</b>                  |                      | <b>0.00</b>                          |
| <b>SEQUESTRATION - 9999</b>                             |                |  |                              |                      |                                      |
| Sequestration   | 999            | 0.00                                   | 1,065.00                     | 8,000.00             | 9,065.00                             |
| <b>TOTAL SEQUESTRATION</b>                              | <b>9999</b>    | <b>0.00</b>                            | <b>1,065.00</b>              | <b>8,000.00</b>      | <b>9,065.00</b>                      |
| <b>TOTAL TRANSFERS</b>                                  | <b>9700</b>    | <b>0.00</b>                            | <b>0.00</b>                  |                      | <b>0.00</b>                          |
| <b>TOTAL APPROPRIATIONS AND TRANSFERS</b>               |                | <b>11,202,723.19</b>                   | <b>11,222,587.71</b>         | <b>(0.00)</b>        | <b>11,222,587.71</b>                 |
| Ending Fund Balance (June 30, 2019)                     |                | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b> |                | <b>11,202,723.19</b>                   | <b>11,222,587.71</b>         | <b>0.00</b>          | <b>11,222,587.71</b>                 |

**AMENDMENT NO. - 6**

Resolution to Amend: DEBT SERVICE FUND

Amended as of February 28, 2019

| REVENUE  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Revenues as of 1/31/19 | INCREASE/ (DECREASE) | Amended Revenues as of 2/28/19 |
|--|----------------|--|------------------------|----------------------|--------------------------------|
| <b>STATE SOURCES:</b>  |                |  |                        |                      |                                |
| CO & DS Distributed  | 3321           | 0.00                                   | 0.00                   |                      | 0.00                           |
| CO & DS Withheld for SBE/COBI Bonds  | 3322           | 82,900.00                              | 82,900.00              |                      | 82,900.00                      |
| Cost of Issuing SBE/COBI Bonds   | 3324           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Interest on Undistributed CO & DS  | 3325           | 0.00                                   | 0.00                   |                      | 0.00                           |
| SBE/COBI Bond Interest   | 3326           | 200.00                                 | 200.00                 |                      | 200.00                         |
| Racing Commission Funds  | 3341           | 0.00                                   | 0.00                   |                      | 0.00                           |
| <b>Total State</b>   | <b>3300</b>    | <b>83,100.00</b>                       | <b>83,100.00</b>       | <b>0.00</b>          | <b>83,100.00</b>               |
| <b>LOCAL SOURCES:</b>  |                |  |                        |                      |                                |
| 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                           |
| <b>Total Local Sources</b>   | <b>3400</b>    | <b>0.00</b>                            | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>                    |
| <b>TOTAL ESTIMATED REVENUES</b>  |                | <b>83,100.00</b>                       | <b>83,100.00</b>       | <b>0.00</b>          | <b>83,100.00</b>               |
| <b>OTHER FINANCING SOURCES</b>   |                |  |                        |                      |                                |
| 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                           |
| <b>Transfers In:</b>   |                |  |                        |                      |                                |
| From General Fund  | 3610           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Capital Projects Funds  | 3630           | 3,141,585.00                           | 3,141,585.00           |                      | 3,141,585.00                   |
| Interfund  | 3650           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Permanent Fund  | 3660           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Internal Service Funds  | 3670           | 0.00                                   | 0.00                   |                      | 0.00                           |
| From Enterprise Funds  | 3690           | 0.00                                   | 0.00                   |                      | 0.00                           |
| <b>Total Transfers In</b>  | <b>3600</b>    | <b>3,141,585.00</b>                    | <b>3,141,585.00</b>    | <b>0.00</b>          | <b>3,141,585.00</b>            |
| <b>TOTAL OTHER FINANCING SOURCES</b>                                       |                | <b>3,141,585.00</b>                    | <b>3,141,585.00</b>    | <b>0.00</b>          | <b>3,141,585.00</b>            |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>                        |                | <b>3,224,685.00</b>                    | <b>3,224,685.00</b>    | <b>0.00</b>          | <b>3,224,685.00</b>            |
| Fund Balance, July 1, 2018   | 2800           | 7,293,398.52                           | 7,293,398.52           | 0.00                 | 7,293,398.52                   |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b> |                | <b>10,518,083.52</b>                   | <b>10,518,083.52</b>   | <b>0.00</b>          | <b>10,518,083.52</b>           |

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>Debt Services - 9200</b>                             |                |  |                              |                      |                                      |
| Salaries  | 7100           | 78,000.00                              | 78,000.00                    |                      | 78,000.00                            |
| Benefits  | 7200           | 465,626.00                             | 465,626.00                   |                      | 465,626.00                           |
| Purchased Services                                      | 7300           | 5,450.00                               | 5,450.00                     |                      | 5,450.00                             |
| Bond Escrow Refunded Pymrt                              | 7600           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Energy Services   | 7900           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL DEBT SERVICES</b>                              | <b>9200</b>    | <b>549,076.00</b>                      | <b>549,076.00</b>            | <b>0.00</b>          | <b>549,076.00</b>                    |
| <b>Transfers Out - 9700</b>                             |                |  |                              |                      |                                      |
| 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                                 |
| <b>TOTAL TRANSFERS OUT</b>                              | <b>9700</b>    | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>          | <b>0.00</b>                          |
| <b>TOTAL APPROPRIATIONS AND TRANSFERS</b>               |                | <b>549,076.00</b>                      | <b>549,076.00</b>            | <b>0.00</b>          | <b>549,076.00</b>                    |
| <b>TOTAL ENDING FUND BALANCE (JUNE 30, 2019)</b>        | <b>2700</b>    | <b>9,969,007.52</b>                    | <b>9,969,007.52</b>          | <b>0.00</b>          | <b>9,969,007.52</b>                  |
| <b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b> |                | <b>10,518,083.52</b>                   | <b>10,518,083.52</b>         | <b>0.00</b>          | <b>10,518,083.52</b>                 |

**AMENDMENT NO. - 6**

Resolution to Amend: CAPITAL PROJECTS FUNDS

Amended as of February 28, 2019

| REVENUE  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Revenues as of 1/31/19 | INCREASE/ (DECREASE) | Amended Revenues as of 2/28/19 |
|--|----------------|--|------------------------|----------------------|--------------------------------|
| <b>STATE SOURCES:</b>  |                |  |                        |                      |                                |
| CO & DS Distributed  | 3321           | 160,543.00                             | 160,543.00             |                      | 160,543.00                     |
| Interest on Undistributed CO & DS  | 3325           | 7,155.00                               | 7,155.00               |                      | 7,155.00                       |
| Racing Commission Funds  | 3341           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Public Education Capital Outlay (PECO)                                     | 3391           | 353,533.00                             | 353,533.00             |                      | 353,533.00                     |
| Classrooms First Program   | 3392           | 0.00                                   | 0.00                   |                      | 0.00                           |
| School Infrastructure Thrift Program                                       | 3393           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Effort Index Grants  | 3394           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Smart Schools Small County Asst. Program                                   | 3395           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Class Size Reduction/Capital Funds   | 3396           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Charter School Capital Outlay Funding                                      | 3397           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Other Misc. State Revenue  | 3399           | 0.00                                   | 532,909.00             | 0.00                 | 532,909.00                     |
| <b>Total State Sources</b>   | <b>3300</b>    | <b>521,231.00</b>                      | <b>1,054,140.00</b>    | <b>0.00</b>          | <b>1,054,140.00</b>            |
| <b>LOCAL:</b>  |                |  |                        |                      |                                |
| District Local Capital Improvement Tax                                     | 3413           | 14,384,254.00                          | 14,384,254.00          |                      | 14,384,254.00                  |
| Local Sales Tax  | 3418           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Tax Redemption   | 3421           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Interest, Including Profit on Investment                                   | 343X           | 350,000.00                             | 350,000.00             |                      | 350,000.00                     |
| Gifts, Grants, and Bequests  | 3440           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Misc. Local Sources  | 3490           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Other Misc. Local Revenue  | 3495           | 259,630.00                             | 340,480.00             | 7,422.21             | 347,902.21                     |
| Impact Fees  | 3496           | 725,368.00                             | 725,368.00             |                      | 725,368.00                     |
| Refunds of Prior Year Expenditures   | 3497           | 0.00                                   | 0.00                   |                      | 0.00                           |
| <b>Total Local Sources</b>   | <b>3400</b>    | <b>15,719,252.00</b>                   | <b>15,800,102.00</b>   | <b>7,422.21</b>      | <b>15,807,524.21</b>           |
| <b>Total Estimated Revenues</b>  |                | <b>16,240,483.00</b>                   | <b>16,854,242.00</b>   | <b>7,422.21</b>      | <b>16,861,664.21</b>           |
| Sale of Equipment  | 37XX           | 0.00                                   | 0.00                   | 0.00                 | 0.00                           |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>                        |                | <b>16,240,483.00</b>                   | <b>16,854,242.00</b>   | <b>7,422.21</b>      | <b>16,861,664.21</b>           |
| Fund Balance, July 1, 2018   | 2800           | 22,663,926.61                          | 22,663,926.61          |                      | 22,663,926.61                  |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b> |                | <b>38,904,409.61</b>                   | <b>39,518,168.61</b>   | <b>7,422.21</b>      | <b>39,525,590.82</b>           |

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| Library Books (New Libraries)                           | 61XX           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Audio-Visual Materials (Non-Consumable)                 | 62XX           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Buildings and Fixed Equipment                           | 63XX           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Furniture, Fixtures, and Equipment                      | 64XX           | 2,684,417.00                           | 2,995,065.08                 |                      | 2,995,065.08                         |
| Motor Vehicles (Including Buses)                        | 65XX           | 1,193,304.00                           | 1,054,623.04                 |                      | 1,054,623.04                         |
| Land  | 6600           | 150,000.00                             | 150,000.00                   |                      | 150,000.00                           |
| Improvements other than Buildings                       | 6700           | 1,329,732.04                           | 1,613,751.31                 | 1,481.25             | 1,615,232.56                         |
| Remodeling and Renovations                              | 6800           | 4,379,691.00                           | 4,668,442.93                 | 5,940.96             | 4,674,383.89                         |
| Computer Software                                       | 6900           | 0.00                                   | 5,180.55                     |                      | 5,180.55                             |
| Redemption of Principal                                 | 7100           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Interest  | 7200           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Dues and Fees   | 7300           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL FACILITIES ACQUISITION &amp; CONSTRUCTION</b>  |                | <b>9,737,144.04</b>                    | <b>10,487,062.91</b>         | <b>7,422.21</b>      | <b>10,494,485.12</b>                 |
| Debt Services - 9200                                    |                |  |                              |                      |                                      |
| Dues and Fees   | 7300           | 500.00                                 | 500.00                       |                      | 500.00                               |
| <b>TOTAL DEBT SERVICES</b>                              |                | <b>500.00</b>                          | <b>500.00</b>                | <b>0.00</b>          | <b>500.00</b>                        |
| Transfers Out - 9700                                    |                |  |                              |                      |                                      |
| To General Fund   | 9100           | 7,828,427.50                           | 7,868,825.35                 | 65.00                | 7,868,890.35                         |
| To Debt Service Funds                                   | 9200           | 3,141,585.00                           | 3,141,585.00                 |                      | 3,141,585.00                         |
| To Capital Projects Funds                               | 9300           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| To Special Revenue Funds                                | 9400           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Interfund (Debt Service Only)                           | 9500           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| To Permanent Fund                                       | 9600           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| To Internal Service Funds                               | 9700           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| To Enterprise Funds                                     | 9900           | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL TRANSFERS OUT</b>                              | <b>9700</b>    | <b>10,970,012.50</b>                   | <b>11,010,410.35</b>         | <b>65.00</b>         | <b>11,010,475.35</b>                 |
| <b>TOTAL APPROPRIATIONS &amp; TRANSFERS OUT</b>         |                | <b>20,707,656.54</b>                   | <b>21,497,973.26</b>         | <b>7,487.21</b>      | <b>21,505,460.47</b>                 |
| <b>TOTAL ENDING FUND BALANCE (JUNE 30, 2019)</b>        | <b>2700</b>    | <b>18,196,753.07</b>                   | <b>18,020,195.35</b>         | <b>(65.00)</b>       | <b>18,020,130.35</b>                 |
| <b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b> |                | <b>38,904,409.61</b>                   | <b>39,518,168.61</b>         | <b>7,422.21</b>      | <b>39,525,590.82</b>                 |

**AMENDMENT NO. - 6**

Resolution to Amend: SELF INSURANCE FUND

Amended as of February 28, 2019

| REVENUE  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Revenues as of 1/31/19 | INCREASE/ (DECREASE) | Amended Revenues as of 2/28/19 |
|--|----------------|--|------------------------|----------------------|--------------------------------|
| <b>OPERATING REVENUES:</b>   |                |  |                        |                      |                                |
| Charges for Services   | 3481           | 7,500.00                               | 7,500.00               |                      | 7,500.00                       |
| Charges for Sales  | 3482           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Premium Revenue  | 3484           | 16,500,000.00                          | 16,500,000.00          |                      | 16,500,000.00                  |
| Other Operating Revenue  | 3489           | 250,000.00                             | 250,000.00             |                      | 250,000.00                     |
| <b>Total Operating Revenues</b>  |                | <b>16,757,500.00</b>                   | <b>16,757,500.00</b>   | <b>0.00</b>          | <b>16,757,500.00</b>           |
| <i>Special Revenue - Other Special Revenue</i>                             |                |  |                        |                      |                                |
| Interest, Including Profit on Investment                                   | 3430           | 75,000.00                              | 75,000.00              |                      | 75,000.00                      |
| Gifts, Grants, and Bequests  | 3440           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Other Misc. Local Sources  | 349X           | 39,996.00                              | 39,996.00              |                      | 39,996.00                      |
| Loss Recoveries  | 3740           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Stop Loss  | 3743           | 0.00                                   | 0.00                   |                      | 0.00                           |
| Gain on Disposition of Assets  | 3780           | 0.00                                   | 0.00                   |                      | 0.00                           |
| <b>Total Nonoperating Revenues</b>   |                | <b>114,996.00</b>                      | <b>114,996.00</b>      | <b>0.00</b>          | <b>114,996.00</b>              |
| <b>Transfers In:</b>   |                |  |                        |                      |                                |
| 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                           |
| <b>Total Transfers In</b>  | <b>3600</b>    | <b>0.00</b>                            | <b>0.00</b>            |                      | <b>0.00</b>                    |
| <b>TOTAL REVENUES &amp; TRANSFERS IN</b>                                   |                | <b>16,872,496.00</b>                   | <b>16,872,496.00</b>   | <b>0.00</b>          | <b>16,872,496.00</b>           |
| Net Assets, July 1, 2018   | 2800           | 3,750,827.37                           | 3,750,827.37           |                      | 3,750,827.37                   |
| <b>TOTAL ESTIMATED REVENUES, OTHER FINANCIAL SOURCES, AND FUND BALANCE</b> |                | <b>20,623,323.37</b>                   | <b>20,623,323.37</b>   | <b>0.00</b>          | <b>20,623,323.37</b>           |

| APPROPRIATIONS  | ACCOUNT NUMBER | ORIGINAL 2018-19 BUDGET as of 08/31/18 | Appropriations as of 1/31/19 | INCREASE/ (DECREASE) | Amended Appropriations as of 2/28/19 |
|---|----------------|--|------------------------------|----------------------|--------------------------------------|
| <b>STAFF SERVICES - 7730</b>  |                |  |                              |                      |                                      |
| Salaries  | 100            | 26,104.00                              | 25,842.96                    | (9,268.80)           | 16,574.16                            |
| Benefits  | 200            | 10,714.81                              | 11,154.84                    | (2,334.64)           | 8,820.20                             |
| Purchased Services  | 300            | 3,604,385.50                           | 3,604,385.50                 |                      | 3,604,385.50                         |
| Energy Services   | 400            | 4,220.00                               | 4,220.00                     |                      | 4,220.00                             |
| Materials & Supplies  | 500            | 33,000.00                              | 33,000.00                    |                      | 33,000.00                            |
| Capital Outlay  | 600            | 7,500.00                               | 7,500.00                     |                      | 7,500.00                             |
| Other Expenses  | 700            | 12,513,000.00                          | 12,513,000.00                |                      | 12,513,000.00                        |
| <b>TOTAL OPERATING EXPENSES</b>   | <b>7730</b>    | <b>16,198,924.31</b>                   | <b>16,199,103.30</b>         | <b>(11,603.44)</b>   | <b>16,187,499.86</b>                 |
| <b>OPERATION OF PLANT - 7900</b>  |                |  |                              |                      |                                      |
| Salaries  | 100            | 10,000.00                              | 16,934.96                    | (8,976.35)           | 7,958.61                             |
| Benefits  | 200            | 1,751.00                               | 1,107.08                     | 251.68               | 1,358.76                             |
| Purchased Services  | 300            | 2,000.00                               | 2,000.00                     |                      | 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                                   | 85.00                        |                      | 85.00                                |
| <b>TOTAL OPERATION OF PLANT</b>   | <b>7900</b>    | <b>14,751.00</b>                       | <b>21,127.04</b>             | <b>(8,724.67)</b>    | <b>12,402.37</b>                     |
| <b>MAINTENANCE OF PLANT - 8100</b>  |                |  |                              |                      |                                      |
| Salaries  | 100            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Benefits  | 200            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Purchased Services  | 300            | 1,000.00                               | 1,000.00                     |                      | 1,000.00                             |
| Energy Services   | 400            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Materials & Supplies  | 500            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Capital Outlay  | 600            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| Other Expenses  | 700            | 0.00                                   | 0.00                         |                      | 0.00                                 |
| <b>TOTAL MAINTENANCE OF PLANT</b>   | <b>8100</b>    | <b>1,000.00</b>                        | <b>1,000.00</b>              | <b>0.00</b>          | <b>1,000.00</b>                      |
| <b>TOTAL APPROPRIATIONS</b>   |                | <b>16,214,675.31</b>                   | <b>16,221,230.34</b>         | <b>(20,328.11)</b>   | <b>16,200,902.23</b>                 |
| Net Assets, June 30, 2019   |                | 4,408,648.06                           | 4,402,093.03                 | 20,328.11            | 4,422,421.14                         |
| <b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS</b> |                | <b>20,623,323.37</b>                   | <b>20,623,323.37</b>         | <b>0.00</b>          | <b>20,623,323.37</b>                 |

# REQUESTS FOR SCHOOL BOARD AGENDA

Requested for April 9, 2019 School Board Meeting.

Requested by Tammy Wilson, Director Department of Finance

Additional contact(s)/originator \_\_\_\_\_

Financial Statements and Independent Auditor's Report Citrus

Document Title MYcroSchool of Integrated Academics and Technologies, Inc.

### Board Action Required:

Presentation/Recognition \_\_\_\_\_ Information X

Consideration/Approval \_\_\_\_\_

Financial Statements and Independent Auditor's Report of the Citrus MYcroSchool of Integrated Academics and Technologies, Inc.

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

Backup Material: attached X available in district office \_\_\_\_\_ other \_\_\_\_\_

### Executive Summary/Highlights:

Annually each Charter School is required to have an audit completed by and an Independent Audit Firm in accordance with Government Auditing Standards.

### Strategic Goals:

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

### Strategies include:

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

Financial Impact to the District: N/A

Amount Budgeted \_\_\_\_\_ Additional Amount Requested \_\_\_\_\_

Funding Source: \_\_\_\_\_

### Personnel:

Estimated Salary \_\_\_\_\_ hour \_\_\_\_\_ day \_\_\_\_\_ annual \_\_\_\_\_

Pay Grade/Level \_\_\_\_\_

Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

Financial Impact reviewed by: Tammy Wilson

(Form Board Approved 7/10/07)

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

**FINANCIAL STATEMENTS**

**JUNE 30, 2018**

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
JUNE 30, 2018**

**GOVERNING BOARD**

| <b>MEMBER</b>             | <b>OFFICE</b> |
|---------------------------|---------------|
| Kathleen Shea             | President     |
| William A. Bond           | Secretary     |
| Dr. Douglas Alexander Sr. | Treasurer     |

**ADMINISTRATION**

|             |           |
|-------------|-----------|
| Dawna Boley | Principal |
|-------------|-----------|

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
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JUNE 30, 2018**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

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"), a component unit of The School Board of Citrus County, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Citrus MycroSchool 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.

### Auditor's 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 -

121 Executive Circle  
Daytona Beach, FL 32114-1180  
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133 East Indiana Avenue  
DeLand, FL 32724-4329  
Telephone: 386-738-3300

5931 NW 1st Place  
Gainesville, FL 32607-2063  
Telephone: 352-378-1331

2477 Tim Gamble Place, Suite 200  
Tallahassee, FL 32308-4386  
Telephone: 850-386-6184

### ***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 as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

In June 2018, the Board of Directors of Citrus MycroSchool requested the charter with the School Board of Citrus County, Florida (“Sponsor”) be terminated. The request to terminate the charter was accepted by the Sponsor. During June of 2018, Citrus MycroSchool was closed and ceased operations. Our opinion is not modified with respect to this matter.

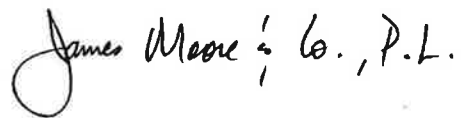
### ***Other Matters***

#### ***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 March 8, 2019 on our consideration of Citrus MycroSchool’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’s internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida  
March 8, 2019

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

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, 2018. 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 first year of operations includes:

- The school’s total net position decreased by \$92 thousand.
- Total governmental fund expenditures exceeded revenues by \$3 thousand.
- The School’s governmental funds reported combined ending fund balances of \$32 thousand.
- The School ceased operations in June 2018.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018  
(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, 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, 2018  
(Continued)**

THE SCHOOL AS A WHOLE

**Net Position**

The School's net deficit was \$16 thousand for the fiscal year ended June 30, 2018. 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**

|                                  | <b>Net Position<br/>June 30, 2018</b> | <b>Net Position<br/>June 30, 2017</b> |
|----------------------------------|---------------------------------------|---------------------------------------|
| Current and other assets         | \$ 72,768                             | \$ 80,226                             |
| Capital assets                   | -                                     | 104,196                               |
| Total Assets                     | 72,768                                | 184,422                               |
| <br>Deferred outflows            | <br>189,331                           | <br>191,104                           |
| Current Liabilities              | 40,654                                | 45,091                                |
| Noncurrent liabilities           | 225,706                               | 252,722                               |
| Total Liabilities                | 266,360                               | 297,813                               |
| <br>Deferred inflows             | <br>11,563                            | <br>1,303                             |
| Net position                     |                                       |                                       |
| Net investment in capital assets | -                                     | 104,196                               |
| Unrestricted                     | (15,824)                              | (27,786)                              |
| Total Net Position               | \$ (15,824)                           | \$ 76,410                             |

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018  
(Continued)**

**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 9. Table 2 takes the information from the Statement and rearranges it slightly to more readily identify the total revenues for the year.

**Table 2**

|  | <b>Governmental<br/>Activities<br/>June 30, 2018</b> | <b>Governmental<br/>Activities<br/>June 30, 2017</b> |
|--|--|--|
| Revenues                                   |  |  |
| General Revenues:                          |  |  |
| State of Florida Education Finance Program | \$ 474,771   | \$ 621,270   |
| Federal                                    | 2,626  | 156,986  |
| Other General Revenues                     | <u>100,299</u>                                       | <u>12,314</u>  |
| Total Revenues                             | <u>577,696</u>                                       | <u>790,570</u>                                       |
| <br>Expenses                               |  |  |
| Instruction-related Services               | 294,188  | 403,705  |
| Support Services                           | 217,571  | 287,784  |
| Facilities Acquisition and Construction    | 28,967   | 42,000   |
| Maintenance and Operation of Plant         | 8,237  | 15,094   |
| Debt Service                               | 3,738  | 2,250  |
| Depreciation                               | 31,332   | 26,655   |
| Loss on disposal of assets                 | <u>85,897</u>  | <u>-</u>   |
| Total Expenses                             | <u>669,930</u>                                       | <u>777,488</u>                                       |
| <br>Change in Net Position                 | <br><u>\$ (92,234)</u>                               | <br><u>\$ 13,082</u>                                 |

**THE SCHOOL'S FUNDS**

As the School completed this year, the governmental funds reported a combined fund balance of \$32 thousand. (Table 3).

**Table 3**

|              | <b>Fund Balance<br/>June 30, 2018</b> | <b>Fund Balance<br/>June 30, 2017</b> |
|--------------|---------------------------------------|---------------------------------------|
| General Fund | \$ 32,114                             | \$ 35,136                             |
| Totals       | <u>\$ 32,114</u>                      | <u>\$ 35,136</u>                      |

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018  
(Continued)**

**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 page 28.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The School's investment in capital assets for its governmental activities as of June 30, 2018, amounts to \$0. The School ceased operations as of June 30, 2018, with all remaining capital assets reverting to the Sponsor.

Additional information on the School's capital assets can be found in Note 3 on page 19 of this report.

**SIGNIFICANT ACTIVITIES DURING FISCAL YEAR 2017-2018 ARE NOTED BELOW:**

- The School's enrollment was 107 students.
- The School had a graduating class of 22 for the 2017-18 fiscal year.

**ECONOMIC FACTORS**

- The School ceased operations as of June 30, 2018.

**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, please write to NEWCorp at 2611 Temple Heights Drive, Suite A, Oceanside, CA 92056.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
STATEMENT OF NET POSITION  
JUNE 30, 2018**

|   |                           |
|---|---------------------------|
| <b>Assets</b>                                   |                           |
| Current Assets                                  |                           |
| Cash and cash equivalents                       | \$ 65,076                 |
| Due from other agencies                         | 7,692                     |
| Total Current Assets                            | <u>72,768</u>             |
| <b>Total Assets</b>                             | <u><u>72,768</u></u>      |
| <b>Deferred Outflows</b>                        |                           |
| Related to changes in the net pension liability | <u>189,331</u>            |
| <b>Liabilities</b>                              |                           |
| Current Liabilities                             |                           |
| Payroll deductions and withholdings             | 3,508                     |
| Accounts payable                                | 37,146                    |
| Total Current Liabilities                       | <u>40,654</u>             |
| Non-current Liabilities                         |                           |
| Net pension liability                           | 225,706                   |
| <b>Total Liabilities</b>                        | <u><u>266,360</u></u>     |
| <b>Deferred Inflows</b>                         |                           |
| Related to changes in the net pension liability | <u>11,563</u>             |
| <b>Net Position</b>                             |                           |
| Unrestricted                                    | (15,824)                  |
| Total Net Position                              | <u><u>\$ (15,824)</u></u> |

The accompanying notes are an integral  
part of this statement.



**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

| Functions/Programs                              | Program Revenues |                            |  | Net (Expenses)<br>Revenues and<br>Changes in<br>Net Position |
|---|------------------|----------------------------|--|--|
|   | Expenses         | Charges<br>For<br>Services | Operating<br>Grants and<br>Contributions |  |
| <b>Governmental Activities</b>                  |                  |                            |  |  |
| Instruction                                     | \$ 225,455       | \$ -                       | \$ 2,626                                 | \$ (222,829)   |
| Pupil Personnel Services                        | 2,140            | -                          | -  | (2,140)  |
| Instructional Media Services                    | 1,070            | -                          | -  | (1,070)  |
| Instruction and Curriculum Development Services | 15,633           | -                          | -  | (15,633)   |
| Instructional Staff Training                    | 17,116           | -                          | -  | (17,116)   |
| Instructional Technology Services               | 32,774           | -                          | -  | (32,774)   |
| Board   | 18,720           | -                          | -  | (18,720)   |
| General Administration                          | 27,202           | -                          | -  | (27,202)   |
| School Administration                           | 139,172          | -                          | -  | (139,172)  |
| Facilities Acquisition and Construction         | 28,967           | -                          | -  | (28,967)   |
| Fiscal Services                                 | 15,140           | -                          | -  | (15,140)   |
| Food Services                                   | 200              | -                          | -  | (200)  |
| Central Services                                | 16,591           | -                          | -  | (16,591)   |
| Transportation                                  | 31               | -                          | -  | (31)   |
| Operation of Plant                              | 7,722            | -                          | -  | (7,722)  |
| Maintenance of Plant                            | 515              | -                          | -  | (515)  |
| Administrative Technology                       | 515              | -                          | -  | (515)  |
| Debt service                                    | 3,738            | -                          | -  | (3,738)  |
| Depreciation (unallocated)                      | 31,332           | -                          | -  | (31,332)   |
| Loss on disposal of assets                      | 85,897           | -                          | -  | (85,897)   |
| Total Governmental Activities                   | \$ 669,930       | \$ -                       | \$ 2,626                                 | \$ (667,304)   |

General revenues:

State aid not restricted  
to specific purposes

474,271

Miscellaneous

100,799

Subtotal, General Revenues

575,070

**Change in Net Position**

Net Position - Beginning of year

(92,234)

Net Position - End of year

76,410

\$

(15,824)

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, 2018**

|  | <u>General<br/>Fund</u> | <u>Other<br/>Governmental<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--|-------------------------|--|---|
| <b>Assets</b>                              |                         |  |   |
| Current Assets                             |                         |  |   |
| Cash and cash equivalents                  | \$ 65,076               | \$ -                                   | \$ 65,076                               |
| Due from other agencies                    | 5,066                   | 2,626                                  | 7,692                                   |
| Due from other funds                       | 2,394                   | -                                      | 2,394                                   |
| <b>Total Assets</b>                        | <u>\$ 72,536</u>        | <u>2,626</u>                           | <u>\$ 75,162</u>                        |
| <b>Liabilities and Fund Balances</b>       |                         |  |   |
| Current Liabilities                        |                         |  |   |
| Payroll deductions and withholdings        | \$ 3,276                | \$ 232                                 | \$ 3,508                                |
| Accounts payable                           | 37,146                  | -                                      | 37,146                                  |
| Due to other funds                         | -                       | 2,394                                  | 2,394                                   |
| <b>Total Liabilities</b>                   | <u>40,422</u>           | <u>2,626</u>                           | <u>43,048</u>                           |
| <b>Fund Balances</b>                       |                         |  |   |
| Unassigned                                 | <u>32,114</u>           | <u>-</u>                               | <u>32,114</u>                           |
| <b>Total Fund Balances</b>                 | <u>32,114</u>           | <u>-</u>                               | <u>32,114</u>                           |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 72,536</u>        | <u>\$ 2,626</u>                        | <u>\$ 75,162</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, 2018**

**Total Fund Balance - Governmental Funds** \$ 32,114

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

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 | (225,706)       |          |
| Deferred outflows     | 189,331         |          |
| Deferred inflows      | <u>(11,563)</u> | (47,938) |

**Total Net Position - Governmental Activities** \$ (15,824)

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, 2018**

|   | <b>General<br/>Fund</b> | <b>Other<br/>Governmental<br/>Fund</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|---|-------------------------|--|---|
| <b>Revenues</b>   |                         |  |   |
| Federal Through State   | \$ -                    | \$ 2,626                               | \$ 2,626                                |
| State   | 474,271                 | -                                      | 474,271                                 |
| Local   | 799                     | -                                      | 799                                     |
| Total Revenues  | <u>475,070</u>          | <u>2,626</u>                           | <u>477,696</u>                          |
| <b>Expenditures</b>   |                         |  |   |
| Instruction   | 187,813                 | 2,626                                  | 190,439                                 |
| Pupil Personnel Services  | 2,140                   | -                                      | 2,140                                   |
| Instructional Media   | 1,070                   | -                                      | 1,070                                   |
| Instruction and Curriculum Development Services   | 15,633                  | -                                      | 15,633                                  |
| Instructional Staff Training  | 17,116                  | -                                      | 17,116                                  |
| Instructional Technology  | 32,774                  | -                                      | 32,774                                  |
| Board   | 18,720                  | -                                      | 18,720                                  |
| General Administration  | 27,202                  | -                                      | 27,202                                  |
| School Administration   | 139,172                 | -                                      | 139,172                                 |
| Facilities Acquisition and Construction   | 42,000                  | -                                      | 42,000                                  |
| Fiscal Services   | 15,140                  | -                                      | 15,140                                  |
| Food Services   | 200                     | -                                      | 200                                     |
| Central Services  | 16,591                  | -                                      | 16,591                                  |
| Transportation  | 31                      | -                                      | 31                                      |
| Operation of Plant  | 7,722                   | -                                      | 7,722                                   |
| Maintenance of Plant  | 515                     | -                                      | 515                                     |
| Administrative Technology   | 515                     | -                                      | 515                                     |
| Debt service  | 3,738                   | -                                      | 3,738                                   |
| Total expenditures  | <u>528,092</u>          | <u>2,626</u>                           | <u>530,718</u>                          |
| <b>Excess of Revenues Over<br/>Expenditures Before Other<br/>Financing Sources (Uses)</b> |                         |  |   |
|   | <u>(53,022)</u>         | <u>-</u>                               | <u>(53,022)</u>                         |
| <b>Other Financing Sources</b>  |                         |  |   |
| Loan Proceeds   | 50,000                  | -                                      | 50,000                                  |
| <b>Total Other Financing Sources</b>  | <u>50,000</u>           | <u>-</u>                               | <u>50,000</u>                           |
| <b>Net Change in Fund Balances</b>  | <u>(3,022)</u>          | <u>-</u>                               | <u>(3,022)</u>                          |
| <b>Fund Balances, Beginning of year</b>   | 35,136                  | -                                      | 35,136                                  |
| <b>Fund Balances, Ending of year</b>  | <u>\$ 32,114</u>        | <u>\$ -</u>                            | <u>\$ 32,114</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, 2018**

**Total Net Change in Fund Balances - Governmental Funds** \$ (3,022)

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 depreciation exceeds capital outlays of capital assets.

|                      |                 |          |
|----------------------|-----------------|----------|
| Capital outlays      | \$ 13,033       |          |
| Depreciation expense | <u>(31,332)</u> | (18,299) |

The statement of activities reports losses arising from the disposition of capital assets. Conversely, governmental funds do not report any gain or loss of capital assets.

|                                    |  |          |
|------------------------------------|--|----------|
| Loss on disposal of capital assets |  | (85,897) |
|------------------------------------|--|----------|

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                              | (22,984)        |          |
| Deferred outflows related to net pension liability | (1,773)         |          |
| Deferred inflows related to net pension liability  | <u>(10,259)</u> | (35,016) |

The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

|                            |  |          |
|----------------------------|--|----------|
| Issuance of long-term debt |  | (50,000) |
|----------------------------|--|----------|

The statement of activities reports a gain arising from the forgiveness of debt.

Conversely, governmental funds do not report any gain on the forgiveness of debt.

|                     |  |                |
|---------------------|--|----------------|
| Forgiveness of debt |  | <u>100,000</u> |
|---------------------|--|----------------|

**Change in Net Position of Governmental Activities** \$ (92,234)

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, 2018**

(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.

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. The School ceased operations in June 2018.

(b) **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.

(c) **Basis of presentation – fund accounting**—The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The School has two governmental funds.

*Governmental funds*—Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the School’s major 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 Title I, Title II Entitlement grants, and Start-up grants received from the Federal government.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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

(c) **Basis of presentation – fund accounting:** (Continued)

**Basis of accounting – measurement focus – *Government-wide financial statements***—The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The School does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the School.

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

***Fund financial statements***—Fund financial statements report detailed information about the School. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

***Governmental funds***—All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds prepared on a modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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

(c) **Basis of presentation – fund accounting:** (Continued)

*Revenues – exchange and non-exchange transactions*—Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities within ninety days of fiscal year-end.

Non-exchange transactions, in which the School receives value without directly giving equal value in return, include Florida Education Finance Program funds (FEFP), certain grants, entitlements, and donations. Revenue from the FEFP is recognized in the fiscal year in which the revenues are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: State FEFP distributions, interest, certain grants, and other local sources.

*Expenses/expenditures*—On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

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

(e) **Restricted assets**—Restricted assets arise when restrictions on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by enabling legislation.

(f) **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, 2018**

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

(g) **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.

(h) **Fund balances**—As a component unit of the School Board of Citrus County, the School has implemented GASB 54 during a previous fiscal year.

In accordance with GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the School classifies governmental funds balances 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. The School had no committed funds at June 30, 2018.

*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. The School had no assigned funds at June 30, 2018.

*Unassigned*—all other spendable amounts.

As of June 30, 2018, fund balances are comprised of the following:

The School spends *restricted* amounts first when both restricted and unrestricted fund balances are available, unless there are legal documents or contracts that prohibit this action, such as a grant agreement. The School spends *committed* amounts next, then *assigned*, and lastly *unassigned* amounts of unrestricted funds balances when expenditures are made.

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.

(i) **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.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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

(j) **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.

(k) **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.

(l) **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.

(m) **Subsequent events**—Subsequent events have been evaluated through March 8, 2019, which is the date the financial statements were available to be issued. In June 2018, the Board of Directors of Citrus MycroSchool of Integrated Academics and Technologies, Inc. requested the charter with the Sponsor be terminated. The request to terminate the charter was accepted by the Sponsor. During June of 2018, Citrus MycroSchool of Integrated Academics and Technologies, Inc. was closed and ceased operations. Capital assets were reverted to the Sponsor at year-end. Remaining assets were used to extinguish remaining liabilities after year-end. This is the final annual financial report of Citrus MycroSchool of Integrated Academics and Technologies, Inc.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

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

(a) **Policies and practices**—The School maintains demand deposits with qualified depository financial institutions.

(b) **Deposits**—At year-end, the carrying amounts of the School’s demand deposits were \$65,076 for governmental activities. The bank balances totaled \$65,126. All of the bank balances were covered by Federal deposit insurance.

(3) **Capital Assets:**

All capital asset additions were acquired with public funds. Capital asset activity for the fiscal year ended June 30, 2018, was as follows:

|  | <b>Balance<br/>July 1,<br/>2017</b> | <b>Additions</b>   | <b>Deductions</b> | <b>Balance<br/>June 30,<br/>2018</b> |
|--|-------------------------------------|--------------------|-------------------|--------------------------------------|
| <b>Governmental Activities</b>         |                                     |                    |                   |                                      |
| Capital assets being depreciated       |                                     |                    |                   |                                      |
| Computer equipment                     | \$ 133,593                          | \$ 13,033          | \$ 146,626        | \$ -                                 |
| Furniture and equipment                | 11,118                              | -                  | 11,118            | -                                    |
| Total capital assets being depreciated | <u>144,711</u>                      | <u>13,033</u>      | <u>157,744</u>    | <u>-</u>                             |
| Less: Accumulated depreciation         |                                     |                    |                   |                                      |
| Computer Equipment                     | 38,086                              | 29,108             | 67,194            | -                                    |
| Furniture and equipment                | 2,429                               | 2,224              | 4,653             | -                                    |
| Total accumulated depreciation         | <u>40,515</u>                       | <u>31,332</u>      | <u>71,847</u>     | <u>-</u>                             |
| <b>Governmental activities</b>         |                                     |                    |                   |                                      |
| <b>Capital assets, net</b>             | <u>\$ 104,196</u>                   | <u>\$ (18,299)</u> | <u>\$ 85,897</u>  | <u>\$ -</u>                          |

During the year ended June 30, 2018, \$31,332 was charged to depreciation expense.

**Governmental Activities**

|             |                  |
|-------------|------------------|
| Unallocated | <u>\$ 31,332</u> |
|-------------|------------------|

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

(4) **Florida Retirement System:** (Continued)

(a) **General Information about the Pension Plan:**

The Citrus MycroSchool of Integrated Academics and Technologies, Inc. (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, 2018, 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.

**Plan Description and Administration**

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.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

(4) **Florida Retirement System:** (Continued)

(a) **General Information about the Pension Plan:** (Continued)

**Plan Description and Administration** (Continued)

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.

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.

**Financial Statements**

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](http://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:

Florida Department of Management Services  
Division of Retirement, Research and Education Services  
P.O. Box 9000  
Tallahassee, FL 32315-9000  
850-488-5706 or toll free at 877-377-1737

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

(4) **Retirement System:** (Continued)

(a) **General Information about the Pension Plan:** (Continued)

**Contributions**

The School participates in certain classes of FRS membership. Each class has descriptions and contribution rates in effect at June 30, 2018, as follows (contribution rates are in agreement with the actuarially determined rates):

| <u>FRS Membership Plan &amp; Class</u> | <u>Employee<br/>Contribution<br/>Rate</u> | <u>Employer<br/>Contribution<br/>Rate</u> |
|--|---|---|
| Regular Class                          | 3.00%                                     | 7.92%                                     |
| Senior Management                      | 3.00%                                     | 22.71%                                    |
| Special Risk                           | 3.00%                                     | 23.27%                                    |
| DROP – Applicable to members above     | 0.00%                                     | 13.26%                                    |

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll.

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:

|                              | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|------------------------------|-------------|-------------|-------------|
| Contributions – FRS          | \$ 12,732   | \$ 14,158   | \$ 12,329   |
| Contributions – HIS          | 4,011       | 4,010       | 3,655       |
| Employee Contributions – FRS | 7,249       | 7,248       | 6,605       |

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer proportion of the net pension liability was based on a projection of the organization'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 proportionate share of the FRS and HIS net pension liabilities were as follows:

| <u>Plan</u> | <u>2017</u>           | <u>2016</u>           |
|-------------|-----------------------|-----------------------|
| FRS         | 0.000489062510810567% | 0.000757962186178044% |
| HIS         | 0.00047366399102795%  | 0.000713205678895346% |

For the plan year ended June 30, 2018, pension expense was recognized related to the FRS and HIS plans as follows:

|       |                  |
|-------|------------------|
| FRS   | \$ 34,892        |
| HIS   | 16,078           |
| Total | <u>\$ 50,970</u> |

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

**Florida Retirement System:** (Continued)

**(b) Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:**

*Deferred outflows/inflows related to pensions:*

At June 30, 2018, 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<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
| Differences between expected and actual experience             | \$ 13,276                                     | \$ (801)                                     | \$ -  | \$ (169)                                     |
| Changes of assumptions   | 48,616  | -  | 11,392  | (7,008)                                      |
| Net different between projected and actual investment earnings | -   | (3,585)                                      | 45  | -  |
| Change in proportionate share                                  | 47,884  | -  | 52,165  | -  |
| Contributions subsequent to measurement date                   | 12,305  | -  | 3,648   | -  |
|  | <u>\$ 122,081</u>                             | <u>\$ (4,386)</u>                            | <u>\$ 67,250</u>                              | <u>\$ (7,177)</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, 2018. 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:

|            |                   |
|------------|-------------------|
| 2019       | \$ 29,546         |
| 2020       | 41,982            |
| 2021       | 35,976            |
| 2022       | 24,548            |
| 2023       | 24,486            |
| Thereafter | 5,277             |
| Total      | <u>\$ 161,815</u> |

*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.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

(4) **Florida Retirement System:** (Continued)

(b) **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:**

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, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS investments is 7.10%. 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 3.58% was used to determine was used to determine the total pension for the program. This rate increased from the prior year rate, which was 2.85%. Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables.

*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 2017, 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<br/>Allocation</u> | <u>Long-Term<br/>Arithmetic<br/>Expected<br/>Rate of<br/>Return</u> |
|-----------------------|------------------------------|---|
| Cash                  | 1.0%                         | 3.0%  |
| Fixed income          | 18.0%                        | 4.5%  |
| Global equities       | 53.0%                        | 7.8%  |
| Real estate           | 10.0%                        | 6.6%  |
| Private equity        | 6.0%                         | 11.5%   |
| Strategic investments | 12.0%                        | 6.1%  |
| Total                 | <u>100.0%</u>                |   |



**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

(4) **Florida Retirement System:** (Continued)

(b) **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:**

*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<br/>Discount Rate</u> | <u>NPL with<br/>1% Decrease</u> | <u>NPL at Current<br/>Discount Rate</u> | <u>NPL with<br/>1% Increase</u> |
|-------------|----------------------------------|---------------------------------|---|---------------------------------|
| FRS         | 7.10%                            | \$ 261,828                      | \$ 144,661                              | \$ 47,386                       |
| HIS         | 3.58%                            | 92,483                          | 81,045                                  | 71,518                          |

(5) **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, 2017. Under the agreement, New Education for the Workplace, Inc. will provide the following services: IT, financial accounting, curriculum development, and training. New Education for the Workplace, Inc. charged the school \$118,919 for services provided under the terms of the agreement. At June 30, 2018, there were \$37,407 management fee payable to New Education for the Workplace, Inc. under the terms of the agreement. New Education for the Workplace, Inc. had advanced operating funds to the School for cash flow purposes in various amounts during the School's operations amounting to \$100,000, this debt to the School has been forgiven as of June 30, 2018.

(6) **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.

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018**

(7) **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.

(8) **Operating Leases:**

The School leases facilities from the Citrus School District under an operating lease expiring on June 30, 2018. The School ceased operations, therefore the lease will not be renewed. Rental expense under the lease was \$42,000 for the year ending June 30, 2018.

(9) **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         | \$ 2,394    | \$ -     |
| Special Revenue | -           | 2,394    |
| Totals          | \$ 2,394    | \$ 2,394 |

Interfund receivables and payables arose from the payment of expenditures related to Special Revenue funds, respectively, using General fund monies.

(10) **Line of Credit:**

The School has a \$150,000 line of credit with New Education for the Workplace, Inc. which matures June 30, 2018 or until paid in full, whichever date comes first. Amounts borrowed under this agreement total \$100,000 and bear interest at 4.5%. This line is secured by accounts, equipment, general intangibles and fixtures. The School ceased operations and the debt has been forgiven by New Education for the Workplace, Inc.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITRUS MYCROSCHOOL OF INTEGRATED  
ACADEMICS AND TECHNOLOGIES, INC.  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2018**

|   | <u>Budget</u>    |                    | <u>Actual<br/>(GAAP Basis)</u> | <u>Variances -<br/>Positive<br/>(Negative)<br/>Final<br/>to Actual</u> |
|---|------------------|--------------------|--------------------------------|--|
|   | <u>Original</u>  | <u>Final</u>       |                                |  |
| <b>Revenues</b>                                 |                  |                    |                                |  |
| State   | \$ 677,688       | \$ 472,756         | \$ 474,271                     | \$ 1,515   |
| Local   | 1,000            | 1,200              | 799                            | (401)  |
| Total Revenues                                  | <u>678,688</u>   | <u>473,956</u>     | <u>475,070</u>                 | <u>1,114</u>   |
| <b>Expenditures</b>                             |                  |                    |                                |  |
| Instruction                                     | 219,494          | 219,494            | 187,813                        | 31,681   |
| Pupil Personnel Services                        | 3,532            | 3,532              | 2,140                          | 1,392  |
| Instructional Media                             | 1,766            | 1,766              | 1,070                          | 696  |
| Instruction and Curriculum Development Services | 22,080           | 16,080             | 15,633                         | 447  |
| Instructional Staff Training                    | 22,080           | 17,080             | 17,116                         | (36)   |
| Instructional Technology                        | 38,861           | 29,000             | 32,774                         | (3,774)  |
| Board   | 16,425           | 19,425             | 18,720                         | 705  |
| General Administration                          | 44,897           | 30,000             | 27,202                         | 2,798  |
| School Administration                           | 165,758          | 135,758            | 139,172                        | (3,414)  |
| Facilities Acquisition and Construction         | 42,000           | 42,000             | 42,000                         | -  |
| Fiscal Services                                 | 20,331           | 15,000             | 15,140                         | (140)  |
| Food Services                                   | 230              | 230                | 200                            | 30   |
| Central Services                                | 19,036           | 19,036             | 16,591                         | 2,445  |
| Transportation                                  | -                | 100                | 31                             | 69   |
| Operation of Plant                              | 16,427           | 9,427              | 7,722                          | 1,705  |
| Maintenance of Plant                            | 847              | 847                | 515                            | 332  |
| Administrative Technology                       | 847              | 847                | 515                            | 332  |
| Debt Service                                    | 2,250            | 4,500              | 3,738                          | 762  |
| Total Expenditures                              | <u>636,861</u>   | <u>564,122</u>     | <u>528,092</u>                 | <u>36,030</u>  |
| <b>Excess of Revenues Over</b>                  |                  |                    |                                |  |
| <b>Expenditures Before Other</b>                |                  |                    |                                |  |
| <b>Financing Sources (Uses)</b>                 | <u>41,827</u>    | <u>(90,166)</u>    | <u>(53,022)</u>                | <u>37,144</u>  |
| <b>Other Financing Sources (Uses)</b>           |                  |                    |                                |  |
| Loan Proceeds                                   | -                | -                  | 50,000                         | 50,000   |
| Loan Repayments                                 | (25,000)         | -                  | -                              | -  |
| <b>Total Other Financing Sources (Uses)</b>     | <u>(25,000)</u>  | <u>-</u>           | <u>50,000</u>                  | <u>50,000</u>  |
| <b>Net Change in Fund Balances</b>              | <u>16,827</u>    | <u>(90,166)</u>    | <u>(3,022)</u>                 | <u>87,144</u>  |
| <b>Fund balances, Beginning of year</b>         | 35,555           | -                  | 35,136                         | (35,136)   |
| <b>Fund balances, Ending of year</b>            | <u>\$ 52,382</u> | <u>\$ (90,166)</u> | <u>\$ 32,114</u>               | <u>\$ 52,008</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**

|  | <u>2017</u>  | <u>2016</u>  |
|--|--------------|--------------|
| <b>Florida Retirement System (FRS)</b>   |              |              |
| Proportion of the net pension liability (asset)  | 0.000489063% | 0.000473664% |
| Proportionate share of the net pension liability (asset)   | \$ 144,661   | \$ 119,601   |
| Covered-employee payroll   | 241,596      | 220,170      |
| Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 59.88%       | 54.32%       |
| Plan fiduciary net position as a percentage of the total pension liability                               | 83.89%       | 84.88%       |
| <b>Health Insurance Subsidy Program (HIS)</b>  |              |              |
| Proportion of the net pension liability (asset)  | 0.000757962% | 0.000713206% |
| Proportionate share of the net pension liability (asset)   | \$ 81,045    | \$ 83,121    |
| Covered-employee payroll   | 241,596      | 220,170      |
| Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 33.55%       | 37.75%       |
| Plan fiduciary net position as a percentage of the total pension liability                               | 1.64%        | 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**

|  | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|--|-------------|-------------|-------------|
| <b><u>Florida Retirement System (FRS)</u></b>                        |             |             |             |
| Contractually required contribution                                  | \$ 12,732   | \$ 14,158   | \$ 12,329   |
| Contributions in relation to the contractually required contribution | (12,732)    | (14,158)    | (12,329)    |
| Contribution deficiency (excess)                                     | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <br>   |             |             |             |
| Covered-employee payroll   | \$ 241,648  | \$ 241,596  | \$ 220,170  |
| Contributions as a percentage of covered-employee payroll            | 5.27%       | 5.86%       | 5.60%       |
| <br>   |             |             |             |
| <b><u>Health Insurance Subsidy Program (HIS)</u></b>                 |             |             |             |
| Contractually required contribution                                  | \$ 4,011    | \$ 4,010    | \$ 3,655    |
| Contributions in relation to the contractually required contribution | (4,011)     | (4,010)     | (3,655)     |
| Contribution deficiency (excess)                                     | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <br>   |             |             |             |
| Covered-employee payroll   | \$ 241,648  | \$ 241,596  | \$ 220,170  |
| Contributions as a percentage of covered-employee payroll            | 1.66%       | 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"), a component unit of The School Board of Citrus County, as of and for the year ended June 30, 2018, and related notes to the financial statements which collectively comprise Citrus MycroSchool's basic financial statements and have issued our report thereon dated March 8, 2019.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Citrus MycroSchool'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's internal control. Accordingly, we do not express an opinion on the effectiveness of Citrus MycroSchool'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.

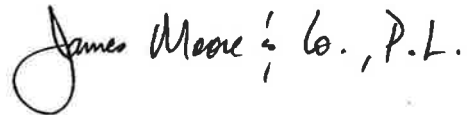
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies 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.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Citrus MycroSchool'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  
March 8, 2019



**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”), a component unit of School Board of Citrus County, Florida, as of and for the year ended June 30, 2018, and have issued our report thereon dated March 8, 2019.

**Auditor’s 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 Reporting Requirements**

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 March 8, 2019, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

| <b>Tabulation of Uncorrected Audit Findings</b> |   |                               |
|---|---|-------------------------------|
| <b>Current year Finding No.</b>                 | <b>2016-17 FY Finding No.</b>                 | <b>2015-16 FY Finding No.</b> |
| None  | 2017-001 Transparency<br>2017-002 Fire Drills | None                          |

**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 and Management**

Sections 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures to communicate whether or not Citrus MycroSchool has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Citrus MycroSchool did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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 Citrus MycroSchool. It is management's responsibility to monitor Citrus MycroSchool'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. In June 2018, the Board of Directors of Citrus MycroSchool of Integrated Academics and Technologies, Inc. requested the charter with the Sponsor be terminated. The request to terminate the charter was accepted by the Sponsor. During June of 2018, Citrus MycroSchool of Integrated Academics and Technologies, Inc. was closed and ceased operations. Capital assets were reverted to the Sponsor at year-end. Remaining assets used to extinguish remaining liabilities after year-end. This is the final annual financial report of Citrus MycroSchool of Integrated Academics and Technologies, Inc.

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Transparency**

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures to determine whether the Citrus MycroSchool 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 Citrus MycroSchool maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

### **Additional Matters**

Section 10.854(1)(e)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any 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, 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  
March 8, 2019

# REQUESTS FOR SCHOOL BOARD AGENDA

*MM*

Requested for April 9, 2019 School Board Meeting.  
Requested by Tammy Wilson, Director Department of Finance  
Additional contact(s)/originator \_\_\_\_\_  
Document Title February 2019 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 February 28, 2019 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 \_\_\_\_\_

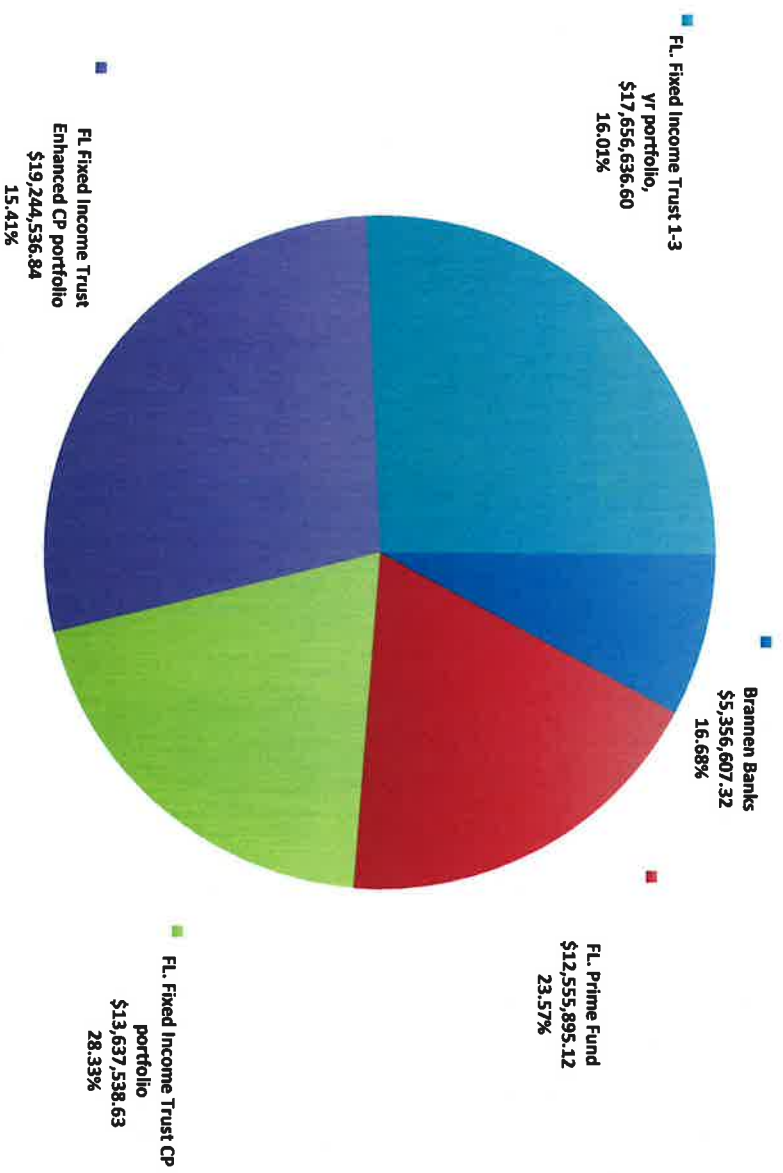
Benefits \_\_\_\_\_ Terms of Position \_\_\_\_\_

**Financial Impact reviewed by:** Tammy Wilson

(Form Board Approved 7/10/07)

**CASH & INVESTMENT AND PORTFOLIO COMPOSITION**  
2/28/2019

| Operating Account                                | Amount                 | Policy Portfolio Limits % | Individual Issuers Limits % | Current % of Total | Interest Rate | Rating                     | Compliance |
|--|------------------------|---------------------------|-----------------------------|--------------------|---------------|----------------------------|------------|
| Brannen Banks                                    | \$5,356,607.32         | 100%                      | 100%                        | 7.83%              | 1.75%/1.60%   | Qualified Public Depositor | Yes        |
| <b>Investment Type</b>                           |                        |                           |                             |                    |               |                            |            |
| Florida Prime Fund                               | \$12,555,895.12        | 25%                       |                             | 18.34%             | 2.66%         | AAAm                       | Yes        |
| <b>Intergovernmental Investment Pools</b>        |                        |                           |                             |                    |               |                            |            |
| Florida Fixed Income Trust CP portfolio          | \$13,637,538.63        |                           |                             | 19.92%             | 2.69%         | AAAF                       |            |
| Florida Fixed Income Trust Enhanced CP portfolio | \$19,244,536.84        |                           |                             | 28.11%             | 2.78%         | AAAF                       |            |
| Florida Fixed Income Trust 1-3 year portfolio    | \$17,656,636.60        |                           |                             | 25.79%             | 2.84%         | AA+f                       |            |
| <b>Total Intergovernmental Investment Pools</b>  | <b>\$50,538,712.07</b> | <b>75%</b>                |                             | <b>73.83%</b>      |               |                            | <b>Yes</b> |
| <b>Total</b>                                     | <b>\$68,451,214.51</b> |                           |                             |                    |               |                            |            |



REQUESTS FOR SCHOOL BOARD AGENDA

MM

Requested for April 9, 2019 School Board Meeting.
Requested by Tammy Wilson, Director Department of Finance
Additional contact(s)/originator Tammy Dutkiewicz, Accounting Specialist
Document Title Financial Statements as of February 2019

Board Action Required:

Presentation/Recognition Information X
Consideration/Approval

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

Backup Material: attached X available in district office other

Executive Summary/Highlights:

Financial Statements as of February 28, 2019 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.
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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:

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**

**FINANCIAL STATEMENT**

For Period

July 1, 2018  
Beginning

February 28, 2019  
And Ending

MEMORANDUM

Date: April 9, 2019

To: School Board Members  
Sandra Himmel, Superintendent

From: Tammy Wilson, Director of Finance

Subject: Financial Statements for February 2018 YTD

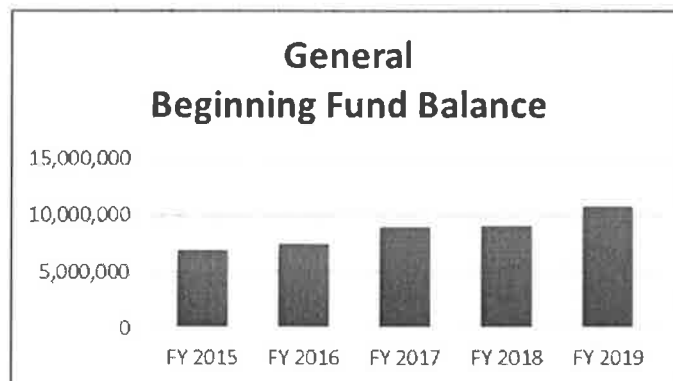
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Pursuant to State Board of Education Rule 6A-1.008, at least monthly, the Superintendent of Schools shall submit, for use and consideration of the District School Board, a financial statement.

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.

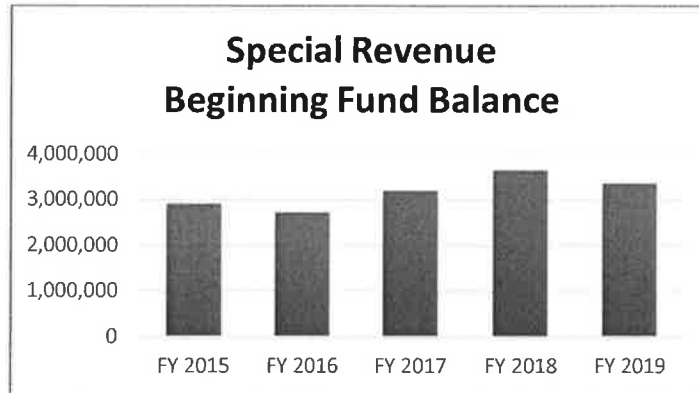
General Fund:

The current General fund balance is \$28,892,832, this is a combination of the beginning fund balance, revenues and expenditures, this is a decrease over last year at this time last year by \$43,051 or 0.14%. Current year revenues are exceeding expenditures by \$19,082,784 compared to \$20,826,963 at this same time last year. Revenues have increased by \$2,426,633 or 2.60% over last year, expenditures have also increased by \$4,170,812 or 5.75% over last year. Approximately 75% of original revenue budgeted has been collected, while only 59% of original expenditures budgeted have been expensed.



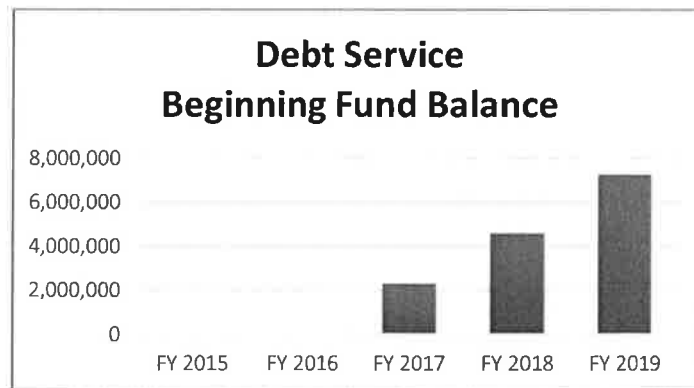
Special Revenue Funds:

The Food Service fund balance is down \$329,983 or 7.95% from the previous year. The revenues have decreased by \$26,957 or 0.50% at the same time last year, while expenditures have increased by \$8,429.40 or 0.17% at the same time last year. Food Service is required to carry no more than a 3-month reserve at the end of the year, and if there is an excess, a plan must be developed to spend down the extra reserves.



Debt Service Fund:

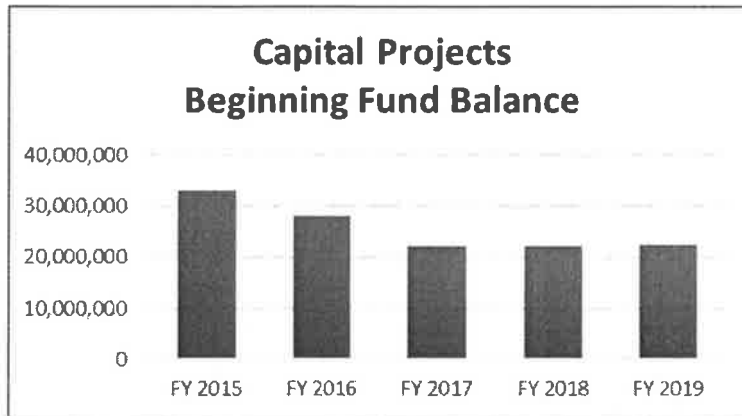
The Debt Service fund has a fund balance of \$7,293,399. This fund balance is a combination of the Capital Outlay and Debt Service fund which is administered by the state and the sinking fund which is saving funds for the \$35,000,000 bond payment due in 2027.





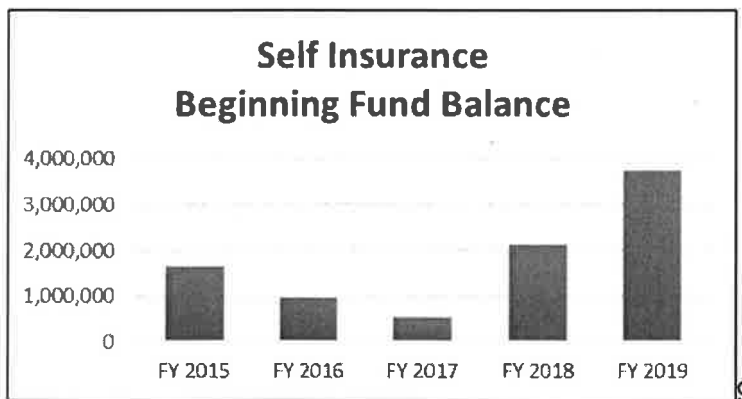
Capital Projects Funds:

The Capital Funds fund balance has increased by \$1,793,081 or 6.58% from the previous year. Revenues have increased by \$527,462 or 4.08% at this same time last year, while expenditures have decreased by \$1,181,025 or 34.92% at this time last year.



Self-Insurance Funds:

The Self Insurance Funds fund balance has increased by \$2,472,134 from the previous year. Premium revenues have increased by \$121,541 over this time last year, while claims expenses have decreased by \$669,172 over this time last year. The fund continues to remain actuarially sound.





**CITRUS COUNTY SCHOOL BOARD**  
**COMBINED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019

| Revenues by Source                                | General Fund     |                  | Special Revenue Funds |                  | Debt Service Fund |                  | Capital Funds    |                   | Self Insurance Fund |                  | Charter School Fund |               |
|---|------------------|------------------|-----------------------|------------------|-------------------|------------------|------------------|-------------------|---------------------|------------------|---------------------|---------------|
|   | Feb-19           | Feb-18           | Feb-19                | Feb-18           | Feb-19            | Feb-18           | Feb-19           | Feb-18            | Feb-19              | Feb-18           | Feb-19              | Feb-18        |
| 3100 Federal Direct                               | \$ 106,573.31    | \$ 82,728.44     | \$ 791,370.36         | \$ 698,988.56    | \$ -              | \$ -             | \$ -             | \$ -              | \$ -                | \$ -             | \$ -                | \$ -          |
| 3200 Federal through State                        | \$ 707,093.83    | \$ 426,708.92    | \$ 9,785,953.05       | \$ 10,710,867.33 | \$ -              | \$ -             | \$ -             | \$ -              | \$ -                | \$ -             | \$ -                | \$ -          |
| 3300 State  | \$ 45,015,881.15 | \$ 44,616,501.25 | \$ 41,202.00          | \$ 41,201.00     | \$ -              | \$ 9,171.00      | \$ -             | \$ -              | \$ -                | \$ -             | \$ -                | \$ -          |
| 3400 Local  | \$ 3,258,931.43  | \$ 2,835,164.76  | \$ 884,460.45         | \$ 772,138.45    | \$ -              | \$ 395,244.73    | \$ 571,618.91    | \$ 3,579,222.12   | \$ 10,443,736.08    | \$ 10,269,722.37 | \$ 531,344.02       | \$ 288,979.01 |
| 341X District School Tax                          | \$ 42,088,939.45 | \$ 41,691,815.34 | \$ -                  | \$ -             | \$ -              | \$ 13,305,004.18 | \$ 12,305,004.18 | \$ 53,937,518.52  | \$ -                | \$ -             | \$ 6,079.48         | \$ 34,340.59  |
| 3600 Transfers from Capital                       | \$ 4,641,458.67  | \$ 4,359,278.99  | \$ -                  | \$ -             | \$ -              | \$ 237,443.50    | \$ -             | \$ 4,875,867.67   | \$ -                | \$ -             | \$ -                | \$ -          |
| 3700 Other  | \$ 29,112.69     | \$ -             | \$ -                  | \$ -             | \$ -              | \$ -             | \$ 27,925.54     | \$ 29,312.69      | \$ -                | \$ -             | \$ -                | \$ -          |
| <b>Total Revenues</b>                             | \$ 95,848,190.53 | \$ 93,021,557.20 | \$ 11,512,935.86      | \$ 12,222,895.34 | \$ 234,409.00     | \$ 13,441,881.87 | \$ 12,914,419.63 | \$ 121,937,412.36 | \$ 10,443,736.08    | \$ 10,269,722.37 | \$ 532,422.50       | \$ 322,769.60 |
| <b>Expenditures by Function</b>                   |                  |                  |                       |                  |                   |                  |                  |                   |                     |                  |                     |               |
| 5000 Instruction                                  | \$ 44,276,256.86 | \$ 41,571,519.07 | \$ 2,773,170.23       | \$ 3,368,923.94  | \$ -              | \$ -             | \$ -             | \$ 47,049,427.09  | \$ -                | \$ -             | \$ 274,818.19       | \$ 146,190.36 |
| 6100 Pupil Personnel Services                     | \$ 3,462,755.52  | \$ 3,175,385.97  | \$ 334,039.73         | \$ 501,420.16    | \$ -              | \$ -             | \$ -             | \$ 3,796,795.25   | \$ -                | \$ -             | \$ 29,555.07        | \$ -          |
| 6200 Instructional Media Services                 | \$ 908,699.80    | \$ 902,345.85    | \$ 71.82              | \$ 382.96        | \$ -              | \$ -             | \$ -             | \$ 908,771.72     | \$ -                | \$ -             | \$ -                | \$ -          |
| 6300 Curriculum Development                       | \$ 1,055,131.61  | \$ 949,336.61    | \$ 1,576,715.34       | \$ 1,587,190.77  | \$ -              | \$ -             | \$ -             | \$ 2,631,846.85   | \$ -                | \$ -             | \$ 8,935.72         | \$ 2,797.59   |
| 6400 Instructional Staff Training                 | \$ 603,336.34    | \$ 599,945.48    | \$ 254,378.33         | \$ 265,444.14    | \$ -              | \$ -             | \$ -             | \$ 857,714.67     | \$ -                | \$ -             | \$ 2,259.37         | \$ 324.56     |
| 6500 Instructional Technology                     | \$ 1,189,866.41  | \$ 1,189,866.41  | \$ 54,939.61          | \$ 49,919.30     | \$ -              | \$ -             | \$ -             | \$ 1,247,286.21   | \$ -                | \$ -             | \$ -                | \$ -          |
| 7100 School Board/Board of Education              | \$ 358,200.63    | \$ 303,162.33    | \$ -                  | \$ -             | \$ -              | \$ -             | \$ -             | \$ 652,503.98     | \$ -                | \$ -             | \$ -                | \$ 5,207.50   |
| 7200 General Administration                       | \$ 5,808,228.14  | \$ 5,634,432.90  | \$ 304,303.57         | \$ 361,675.09    | \$ -              | \$ -             | \$ -             | \$ 5,800,228.14   | \$ -                | \$ -             | \$ 21,079.63        | \$ 29,483.24  |
| 7300 School Administration                        | \$ 203,736.66    | \$ 221,927.50    | \$ -                  | \$ -             | \$ -              | \$ 3,381,696.43  | \$ -             | \$ 2,404,407.78   | \$ -                | \$ -             | \$ 30,135.10        | \$ 18,940.31  |
| 7400 Facilities Acquisition                       | \$ 666,321.11    | \$ 589,011.32    | \$ -                  | \$ -             | \$ -              | \$ 2,200,071.12  | \$ -             | \$ 626,311.11     | \$ -                | \$ -             | \$ 26,807.20        | \$ -          |
| 7500 Food Services                                | \$ 29,219.39     | \$ 12,752.02     | \$ 4,886,578.14       | \$ 4,878,148.74  | \$ -              | \$ -             | \$ -             | \$ 4,915,797.53   | \$ -                | \$ -             | \$ 498.00           | \$ 2,788.80   |
| 7600 Pupil Services                               | \$ 5,397,024.59  | \$ 5,302,306.48  | \$ 52,302.71          | \$ 23,722.78     | \$ -              | \$ -             | \$ -             | \$ 2,059,955.27   | \$ -                | \$ -             | \$ 8,754,597.48     | \$ 70.30      |
| 7700 Plant Operation                              | \$ 6,261,522.59  | \$ 6,145,925.96  | \$ 5,394.81           | \$ 976.77        | \$ -              | \$ -             | \$ -             | \$ 6,324,811.38   | \$ -                | \$ -             | \$ 10,408.18        | \$ 59,130.00  |
| 8100 Maintenance of Plant                         | \$ 2,405,152.26  | \$ 2,172,223.45  | \$ -                  | \$ -             | \$ -              | \$ -             | \$ -             | \$ 2,405,152.26   | \$ -                | \$ -             | \$ 8,168.05         | \$ 49,285.18  |
| 8200 Administration Technology                    | \$ 1,750,035.82  | \$ 1,524,973.77  | \$ 24,718.29          | \$ -             | \$ -              | \$ -             | \$ -             | \$ 1,774,754.11   | \$ -                | \$ -             | \$ 682.50           | \$ -          |
| 9100 Community Services                           | \$ 179,185.89    | \$ 223,934.06    | \$ 791,370.36         | \$ 698,988.56    | \$ -              | \$ -             | \$ -             | \$ 970,506.25     | \$ -                | \$ -             | \$ 4,320.00         | \$ 3,776.69   |
| 9200 Debt Service                                 | \$ -             | \$ -             | \$ -                  | \$ -             | \$ 234,409.00     | \$ -             | \$ -             | \$ -              | \$ -                | \$ -             | \$ -                | \$ -          |
| <b>Subtotal</b>                                   | \$ 76,765,406.88 | \$ 72,594,895.17 | \$ 11,061,719.75      | \$ 11,716,293.21 | \$ 234,409.00     | \$ 237,443.50    | \$ 2,200,071.12  | \$ 90,265,298.73  | \$ 8,754,597.48     | \$ 8,754,597.48  | \$ 451,402.44       | \$ 289,630.50 |
| 9700 Transfers Out                                | \$ -             | \$ -             | \$ -                  | \$ -             | \$ -              | \$ -             | \$ -             | \$ 4,875,867.67   | \$ -                | \$ -             | \$ -                | \$ -          |
| <b>Total Expenditures &amp; Other Uses</b>        | \$ 76,765,406.88 | \$ 72,594,895.17 | \$ 11,061,719.75      | \$ 11,716,293.21 | \$ 234,409.00     | \$ 237,443.50    | \$ 2,200,071.12  | \$ 95,141,166.40  | \$ 8,754,597.48     | \$ 8,754,597.48  | \$ 451,402.44       | \$ 289,630.50 |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> | \$ 19,082,783.67 | \$ 20,426,662.03 | \$ 451,216.11         | \$ 486,602.13    | \$ -              | \$ 6,505,341.18  | \$ 4,977,097.01  | \$ 23,899,542.56  | \$ 1,678,337.22     | \$ 822,096.40    | \$ 86,020.06        | \$ 55,639.10  |
| Beginning Fund Balance 7/1/17                     | \$ 10,810,048.49 | \$ 9,108,920.82  | \$ 3,366,983.46       | \$ 3,661,560.58  | \$ 4,592,746.03   | \$ 22,299,091.43 | \$ 27,236,188.44 | \$ 44,134,337.08  | \$ 3,759,827.37     | \$ 2,134,934.00  | \$ 17,202.55        | \$ 4,286.11   |
| Beginning Fund Balance 7/1/18                     | \$ 29,892,832.16 | \$ 29,935,883.35 | \$ 3,818,179.57       | \$ 4,148,162.71  | \$ 7,293,398.52   | \$ 4,592,746.03  | \$ 29,029,669.79 | \$ 70,033,640.04  | \$ 5,429,165.29     | \$ 2,957,030.80  | \$ 103,222.61       | \$ 57,935.21  |
| Ending Fund Balance                               | \$ 49,785,664.81 | \$ 49,871,766.68 | \$ 7,636,359.14       | \$ 8,296,325.42  | \$ 14,586,797.04  | \$ 9,185,492.06  | \$ 58,059,339.58 | \$ 110,067,280.08 | \$ 10,978,332.56    | \$ 5,153,964.80  | \$ 116,445.16       | \$ 62,970.42  |

**CITRUS COUNTY SCHOOL BOARD  
COMBINED BALANCE SHEET**

February 28, 2019

GENERAL FUND

|  |                                  | Feb-19                  | Feb-18                  |
|--|----------------------------------|-------------------------|-------------------------|
| <b>Assets</b>                              | Cash on Demand                   | \$ 28,202,548.38        | \$ 29,253,857.98        |
|  | Investments                      | \$ -                    | \$ -                    |
|  | Accounts Receivable              | \$ 76,624.67            | \$ 46,765.86            |
|  | Inventory                        | \$ 587,190.08           | \$ 418,869.75           |
|  | Due from Other Agencies/Funds    | \$ 1,807,757.82         | \$ 1,185,006.75         |
|  | Prepaid Expenses                 | \$ 162,535.55           | \$ 43,655.85            |
| <b>Total Assets</b>                        |                                  | <b>\$ 30,836,656.50</b> | <b>\$ 30,948,156.19</b> |
| <b>Liabilities</b>                         | Accounts Payable                 | \$ 770,454.25           | \$ 672,138.55           |
|  | Accrued Salaries                 | \$ -                    | \$ -                    |
|  | Payroll Deduction & Withholdings | \$ 170,647.30           | \$ 316,193.91           |
|  | Deferred Revenue                 | \$ -                    | \$ 23,940.38            |
|  | Due To Other Agencies/Funds      | \$ 2,722.79             | \$ -                    |
| <b>Total Liabilities</b>                   |                                  | <b>\$ 943,824.34</b>    | <b>\$ 1,012,272.84</b>  |
|  | Unreserved Fund Balance          | \$ (8,569,755.43)       | \$ (9,786,685.16)       |
|  | Reserve for Encumbrances         | \$ 37,875,397.51        | \$ 39,303,698.76        |
|  | Reserve for Inventory            | \$ 587,190.08           | \$ 418,869.75           |
|  | <b>Ending Fund Balance</b>       | <b>\$ 29,892,832.16</b> | <b>\$ 29,935,883.35</b> |
| <b>Total Liabilities and Fund Balances</b> |                                  | <b>\$ 30,836,656.50</b> | <b>\$ 30,948,156.19</b> |



CITRUS COUNTY SCHOOL BOARD  
**MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019  
 GENERAL FUND

|   |                                | Original Budget          | Amended Budget           | Feb-19                  | Feb-18                  | Current Yr Actuals Compared to Prior Year Actuals |                      |
|---|--------------------------------|--------------------------|--------------------------|-------------------------|-------------------------|---|----------------------|
|   |                                |                          |                          |                         |                         | Increase (Decrease)                               | Increase -Decrease % |
| Revenues by Source                                |                                |                          |                          |                         |                         | \$  | %                    |
| 3100  | Federal Direct                 | \$ 210,000.00            | \$ 210,000.00            | \$ 106,573.31           | \$ 82,728.44            | \$ 23,844.87                                      | 28.82%               |
| 3200  | Federal through State          | \$ 1,200,000.00          | \$ 1,517,617.00          | \$ 707,093.83           | \$ 426,708.92           | \$ 280,384.91                                     | 65.71%               |
| 3300  | State                          | \$ 67,520,112.50         | \$ 67,535,459.05         | \$ 45,015,881.15        | \$ 44,616,501.25        | \$ 399,379.90                                     | 0.90%                |
| 3400  | Local                          | \$ 4,698,596.39          | \$ 5,139,420.42          | \$ 3,258,931.43         | \$ 2,235,164.76         | \$ 1,023,766.67                                   | 45.80%               |
| 3411  | District School Tax            | \$ 46,394,013.00         | \$ 46,394,013.00         | \$ 42,088,939.45        | \$ 41,691,815.34        | \$ 397,124.11                                     | 0.95%                |
| 3600  | Transfers from Capital         | \$ 7,828,427.50          | \$ 7,870,525.35          | \$ 4,641,458.67         | \$ 4,359,278.99         | \$ 282,179.68                                     | 6.47%                |
| 3700  | Other                          | \$ 18,066.41             | \$ 29,238.94             | \$ 29,312.69            | \$ 9,360.00             | \$ 19,952.69                                      | 213.17%              |
| <b>Total Revenues</b>                             |                                | <b>\$ 127,869,215.80</b> | <b>\$ 128,696,273.76</b> | <b>\$ 95,848,190.53</b> | <b>\$ 93,421,557.70</b> | <b>\$ 2,426,632.83</b>                            | <b>2.60%</b>         |
| <b>Expenditures by Function</b>                   |                                |                          |                          |                         |                         |   |                      |
| 5000  | Instruction                    | \$ 77,355,673.61         | \$ 78,669,256.12         | \$ 44,276,256.86        | \$ 41,571,519.07        | \$ 2,704,737.79                                   | 6.51%                |
| 6100  | Pupil Personnel Services       | \$ 6,141,535.71          | \$ 5,977,667.72          | \$ 3,462,755.52         | \$ 3,175,385.97         | \$ 287,369.55                                     | 9.05%                |
| 6200  | Instructional Media Services   | \$ 1,515,413.90          | \$ 1,542,319.29          | \$ 908,699.90           | \$ 902,345.85           | \$ 6,354.05                                       | 0.70%                |
| 6300  | Curriculum Development         | \$ 1,557,740.64          | \$ 1,601,136.80          | \$ 1,055,131.61         | \$ 949,336.61           | \$ 105,795.00                                     | 11.14%               |
| 6400  | Instructional Staff Training   | \$ 1,363,843.91          | \$ 1,441,765.38          | \$ 603,336.34           | \$ 599,945.48           | \$ 3,390.86                                       | 0.57%                |
| 6500  | Instruction Related Technology | \$ 1,871,573.63          | \$ 1,883,407.44          | \$ 1,192,346.60         | \$ 1,174,753.13         | \$ 17,593.47                                      | 1.50%                |
| 7100  | School Board                   | \$ 502,941.70            | \$ 504,071.20            | \$ 316,560.63           | \$ 293,967.35           | \$ 22,593.28                                      | 7.69%                |
| 7200  | General Administration         | \$ 481,047.21            | \$ 538,974.08            | \$ 358,200.41           | \$ 301,135.98           | \$ 57,064.43                                      | 18.95%               |
| 7300  | School Administration          | \$ 9,135,035.91          | \$ 9,100,884.23          | \$ 5,808,228.14         | \$ 5,634,432.90         | \$ 173,795.24                                     | 3.08%                |
| 7400  | Facilities Acquisition         | \$ 519,860.85            | \$ 627,386.54            | \$ 203,736.66           | \$ 221,927.50           | \$ (18,190.84)                                    | -8.20%               |
| 7500  | Fiscal Services                | \$ 1,022,702.12          | \$ 965,937.87            | \$ 626,321.11           | \$ 589,011.32           | \$ 37,309.79                                      | 6.33%                |
| 7600  | Food Service                   | \$ -                     | \$ 29,219.39             | \$ 29,219.39            | \$ 12,752.02            | \$ 16,467.37                                      | 129.14%              |
| 7700  | Central Services               | \$ 3,001,849.97          | \$ 3,125,284.43          | \$ 2,007,692.56         | \$ 1,822,306.48         | \$ 185,386.08                                     | 10.17%               |
| 7800  | Pupil Transportation           | \$ 9,204,437.16          | \$ 8,842,286.70          | \$ 5,321,024.57         | \$ 5,178,714.27         | \$ 142,310.30                                     | 2.75%                |
| 7900  | Plant Operation                | \$ 9,542,888.59          | \$ 9,538,758.92          | \$ 6,261,522.59         | \$ 6,245,925.96         | \$ 15,596.63                                      | 0.25%                |
| 8100  | Maintenance of Plant           | \$ 5,129,274.04          | \$ 5,011,857.29          | \$ 2,405,152.26         | \$ 2,172,223.45         | \$ 232,928.81                                     | 10.72%               |
| 8200  | Administration Technology      | \$ 2,292,564.66          | \$ 2,344,400.79          | \$ 1,750,035.82         | \$ 1,524,973.77         | \$ 225,062.05                                     | 14.76%               |
| 9100  | Community Services             | \$ 208,000.00            | \$ 276,051.96            | \$ 179,185.89           | \$ 223,938.06           | \$ (44,752.17)                                    | -19.98%              |
| 9200  | Debt Service                   | \$ -                     | \$ -                     | \$ -                    | \$ -                    | \$ -  | -                    |
| <b>Subtotal</b>                                   |                                | <b>\$ 130,846,383.61</b> | <b>\$ 132,020,666.15</b> | <b>\$ 76,765,406.86</b> | <b>\$ 72,594,595.17</b> | <b>\$ 4,170,811.69</b>                            | <b>5.75%</b>         |
| 9700  | Transfers Out                  | \$ 5,000.00              | \$ 5,000.00              | \$ -                    | \$ -                    | \$ -  | -                    |
| <b>Total Expenditures &amp; Other Uses</b>        |                                | <b>\$ 130,851,383.61</b> | <b>\$ 132,025,666.15</b> | <b>\$ 76,765,406.86</b> | <b>\$ 72,594,595.17</b> | <b>\$ 4,170,811.69</b>                            | <b>5.75%</b>         |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> |                                | <b>\$ (2,982,167.81)</b> | <b>\$ (3,329,392.39)</b> | <b>\$ 19,082,783.67</b> | <b>\$ 20,826,962.53</b> | <b>\$ (1,744,178.86)</b>                          | <b>-8.37%</b>        |
| <b>Beginning Fund Balance 7/1/17</b>              |                                |                          |                          |                         | <b>\$ 9,108,920.82</b>  |   |                      |
| <b>Beginning Fund Balance 7/1/18</b>              |                                | <b>\$ 10,810,048.49</b>  | <b>\$ 10,810,048.49</b>  | <b>\$ 10,810,048.49</b> |                         |   |                      |
| <b>Ending Fund Balance</b>                        |                                | <b>\$ 7,827,880.68</b>   | <b>\$ 7,480,656.10</b>   | <b>\$ 29,892,832.16</b> | <b>\$ 29,935,883.35</b> | <b>\$ (43,051.19)</b>                             | <b>-0.14%</b>        |

**CITRUS COUNTY SCHOOL BOARD  
COMBINED BALANCE SHEET**

February 28, 2019  
FOOD SERVICE FUND

|  |                                  | Feb-19                 | Feb-18                 |
|--|----------------------------------|------------------------|------------------------|
| Assets                                     | Cash on Demand                   | \$ 2,805,216.58        | \$ 3,231,278.53        |
|  | Investments                      | \$ -                   | \$ -                   |
|  | Accounts Receivable              | \$ -                   | \$ 9,997.73            |
|  | Inventory-Processed Commodities  | \$ 401,827.70          | \$ 311,036.97          |
|  | Inventory-Food                   | \$ 10,702.36           | \$ 12,130.11           |
|  | Inventory-Non-Food               | \$ 9,532.19            | \$ 4,728.72            |
|  | Inventory-Commodities            | \$ 112,635.18          | \$ 168,814.38          |
|  | Due from Other Agencies/Funds    | \$ 700,865.82          | \$ 654,379.16          |
|  | Prepaid Expenses                 | \$ -                   | \$ -                   |
| <b>Total Assets</b>                        |                                  | <b>\$ 4,040,779.83</b> | <b>\$ 4,392,365.60</b> |
| Liabilities                                | Accounts Payable                 | \$ 222,600.26          | \$ 220,543.46          |
|  | Accrued Salaries                 | \$ -                   | \$ -                   |
|  | Payroll Deduction & Withholdings | \$ -                   | \$ 23,659.43           |
|  | Deferred Revenue                 | \$ -                   | \$ -                   |
|  | Due To Other Agencies/Funds      | \$ -                   | \$ -                   |
| <b>Total Liabilities</b>                   |                                  | <b>\$ 222,600.26</b>   | <b>\$ 244,202.89</b>   |
|  | Reserved for Food Service        | \$ 988,639.80          | \$ 1,623,124.29        |
|  | Reserve for Encumbrances         | \$ 2,294,842.34        | \$ 2,028,328.24        |
|  | Reserve for Inventory            | \$ 534,697.43          | \$ 496,710.18          |
|  | <b>Ending Fund Balance</b>       | <b>\$ 3,818,179.57</b> | <b>\$ 4,148,162.71</b> |
| <b>Total Liabilities and Fund Balances</b> |                                  | <b>\$ 4,040,779.83</b> | <b>\$ 4,392,365.60</b> |



CITRUS COUNTY SCHOOL BOARD  
**MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019  
 FOOD SERVICE FUND

|   |                        | Original Budget        | Amended Budget         | Feb-19                 | Feb-18                 | Current Yr Actuals Compared to Prior Year Actuals |                      |  |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|---|----------------------|--|
|   |                        |                        |                        |                        |                        | Increase (Decrease)                               | Increase -Decrease % |  |
|   |                        |                        |                        |                        |                        | \$  | %                    |  |
| <b>Revenues by Source</b>                         |                        |                        |                        |                        |                        |   |                      |  |
| 3100  | Federal Direct         | \$ -                   | \$ -                   |                        |                        | \$ -  |                      |  |
| 3200  | Federal through State  | \$ 6,521,369.70        | \$ 6,554,619.75        | \$ 4,402,131.80        | \$ 4,551,111.42        | \$ (148,979.62)                                   | -3.27%               |  |
| 3300  | State                  | \$ 82,402.00           | \$ 82,402.00           | \$ 41,202.00           | \$ 41,201.00           | \$ 1.00   | 0.00%                |  |
| 3400  | Local                  | \$ 1,273,497.09        | \$ 1,273,667.69        | \$ 894,460.45          | \$ 772,438.45          | \$ 122,022.00                                     | 15.80%               |  |
| 3XXX  | Other                  | \$ 5,000.00            | \$ 5,000.00            | \$ -                   | \$ -                   | \$ -  |                      |  |
| <b>Total Revenues</b>                             |                        | <b>\$ 7,882,268.79</b> | <b>\$ 7,915,689.44</b> | <b>\$ 5,337,794.25</b> | <b>\$ 5,364,750.87</b> | <b>\$ (26,956.62)</b>                             | <b>-0.50%</b>        |  |
| <b>Expenditures by Function</b>                   |                        |                        |                        |                        |                        |   |                      |  |
| <b>7600</b>                                       | <b>FOOD SERVICE</b>    |                        |                        |                        |                        |   |                      |  |
| <b>OBJECT</b>                                     |                        |                        |                        |                        |                        |   |                      |  |
| 1000  | Salaries               | \$ 2,880,371.76        | \$ 2,824,431.37        | \$ 1,675,846.19        | \$ 1,540,266.44        | \$ 135,579.75                                     | 8.80%                |  |
| 2000  | Employee Benefits      | \$ 1,112,899.11        | \$ 1,051,986.06        | \$ 582,562.47          | \$ 532,266.79          | \$ 50,295.68                                      | 9.45%                |  |
| 3000  | Purchased Services     | \$ 131,711.22          | \$ 131,675.51          | \$ 81,129.85           | \$ 92,904.88           | \$ (11,775.03)                                    | -12.67%              |  |
| 4000  | Energy Services        | \$ 103,000.00          | \$ 103,000.00          | \$ 67,524.56           | \$ 63,182.35           | \$ 4,342.21                                       | 6.87%                |  |
| 5000  | Materials and Supplies | \$ 3,536,154.41        | \$ 3,535,654.41        | \$ 2,199,996.54        | \$ 2,304,178.38        | \$ (104,181.84)                                   | -4.52%               |  |
| 6000  | Capital Outlay         | \$ 409,074.36          | \$ 409,074.36          | \$ 96,545.51           | \$ 178,114.44          | \$ (81,568.93)                                    | -45.80%              |  |
| 7000  | Other Expenses         | \$ 333,733.42          | \$ 316,071.47          | \$ 182,973.02          | \$ 167,235.46          | \$ 15,737.56                                      | 9.41%                |  |
| <b>Subtotal for Function 7600</b>                 |                        | <b>\$ 8,506,944.28</b> | <b>\$ 8,371,893.18</b> | <b>\$ 4,886,578.14</b> | <b>\$ 4,878,148.74</b> | <b>\$ 8,429.40</b>                                | <b>0.17%</b>         |  |
| 9700  | Transfers Out          | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -  |                      |  |
| <b>Total Expenditures &amp; Other Uses</b>        |                        | <b>\$ 8,506,944.28</b> | <b>\$ 8,371,893.18</b> | <b>\$ 4,886,578.14</b> | <b>\$ 4,878,148.74</b> | <b>\$ 8,429.40</b>                                | <b>0.17%</b>         |  |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> |                        | <b>\$ (624,675.49)</b> | <b>\$ (456,203.74)</b> | <b>\$ 451,216.11</b>   | <b>\$ 486,602.13</b>   | <b>\$ (35,386.02)</b>                             | <b>-7.27%</b>        |  |
| <b>Beginning Fund Balance 7/1/17</b>              |                        |                        |                        |                        |                        | <b>\$ 3,661,560.58</b>                            |                      |  |
| <b>Beginning Fund Balance 7/1/18</b>              |                        | <b>\$ 3,366,963.46</b> | <b>\$ 3,366,963.46</b> | <b>\$ 3,366,963.46</b> |                        |   |                      |  |
| <b>Ending Fund Balance</b>                        |                        | <b>\$ 2,742,287.97</b> | <b>\$ 2,910,759.72</b> | <b>\$ 3,818,179.57</b> | <b>\$ 4,148,162.71</b> | <b>\$ (329,983.14)</b>                            | <b>-7.95%</b>        |  |

**CITRUS COUNTY SCHOOL BOARD  
COMBINED BALANCE SHEET**

February 28, 2019

**SPECIAL REVENUE - OTHER FEDERAL PROJECT FUNDS**

|  |                                  | Feb-19              | Feb-18               |
|--|----------------------------------|---------------------|----------------------|
| <b>Assets</b>                              | Cash on Demand                   | \$ (715,725.54)     | \$ (431,431.18)      |
|  | Investments                      | \$ -                | \$ -                 |
|  | Accounts Receivable              | \$ -                | \$ 512.00            |
|  | Due from Other Agencies/Funds    | \$ 810,740.93       | \$ 548,931.39        |
|  | Prepaid Expenses                 | \$ -                | \$ -                 |
| <b>Total Assets</b>                        |                                  | <b>\$ 95,015.39</b> | <b>\$ 118,012.21</b> |
| <br>                                       |                                  |                     |                      |
| <b>Liabilities</b>                         | Accounts Payable                 | \$ 70,132.33        | \$ 56,952.43         |
|  | Accrued Salaries                 | \$ -                | \$ -                 |
|  | Payroll Deduction & Withholdings | \$ 24,769.46        | \$ 61,059.78         |
|  | Deferred Revenue                 | \$ 113.60           | \$ -                 |
|  | Due To Other Agencies/Funds      | \$ -                | \$ -                 |
| <b>Total Liabilities</b>                   |                                  | <b>\$ 95,015.39</b> | <b>\$ 118,012.21</b> |
| <br>                                       |                                  |                     |                      |
|  | Reserve for Federal Projects     | \$ (2,637,082.84)   | \$ (3,425,084.74)    |
|  | Reserve for Encumbrances         | \$ 2,637,082.84     | \$ 3,425,084.74      |
|  | <b>Ending Fund Balance</b>       | <b>\$ -</b>         | <b>\$ -</b>          |
| <b>Total Liabilities and Fund Balances</b> |                                  | <b>\$ 95,015.39</b> | <b>\$ 118,012.21</b> |





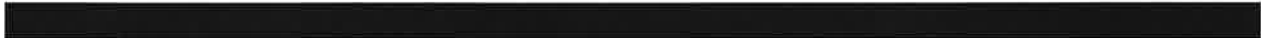


**CITRUS COUNTY SCHOOL BOARD  
COMBINED BALANCE SHEET**

**February 28, 2019**

**DEBT SERVICE FUNDS**

|  |                               | Feb-19                 | Feb-18                 |
|--|-------------------------------|------------------------|------------------------|
| <b>Assets</b>                              | Cash on Demand                |                        |                        |
|  | SBE/COBI BONDS                | \$ 5,040.58            | \$ 14,784.33           |
|  | Investments -QSCB             | \$ 7,288,357.94        | \$ 4,577,961.70        |
|  | Accounts Receivable           | \$ -                   | \$ -                   |
|  | Due from Other Agencies/Funds | \$ -                   | \$ -                   |
|  | Prepaid Expenses              | \$ -                   | \$ -                   |
| <b>Total Assets</b>                        |                               | <b>\$ 7,293,398.52</b> | <b>\$ 4,592,746.03</b> |
| <b>Liabilities</b>                         | Accounts Payable              | \$ -                   | \$ -                   |
|  | Accrued Salaries              | \$ -                   | \$ -                   |
|  | Deferred Revenue              | \$ -                   | \$ -                   |
|  | Due To Other Agencies/Funds   | \$ -                   | \$ -                   |
| <b>Total Liabilities</b>                   |                               | <b>\$ -</b>            | <b>\$ -</b>            |
|  | Unreserved Fund Balance       | \$ -                   | \$ -                   |
|  | Reserve for Debt Services     | \$ 7,293,398.52        | \$ 4,592,746.03        |
|  | Ending Fund Balance           | <b>\$ 7,293,398.52</b> | <b>\$ 4,592,746.03</b> |
| <b>Total Liabilities and Fund Balances</b> |                               | <b>\$ 7,293,398.52</b> | <b>\$ 4,592,746.03</b> |



CITRUS COUNTY SCHOOL BOARD  
**MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019  
 DEBT SERVICE FUNDS

|   |   | Original Budget        | Amended Budget         | Feb-19                 | Feb-18                 | Current Yr Actuals Compared to Prior Year Actuals |                      |
|---|---|------------------------|------------------------|------------------------|------------------------|---|----------------------|
|   |   |                        |                        |                        |                        | Increase (Decrease)                               | Increase -Decrease % |
| Revenues by Source                                |   |                        |                        |                        |                        | \$  | %                    |
| 3300  | State   | \$ 83,100.00           | \$ 83,100.00           | \$ -                   | \$ -                   | \$ -  |                      |
| 3600  | Transfers In  | \$ 3,141,585.00        | \$ 3,141,585.00        | \$ 234,409.00          | \$ 237,443.50          | \$ (3,034.50)                                     | -1.28%               |
| 3700  | Face Value of Long-term Debt and Sale of Capital Assets | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -  |                      |
| <b>Total Revenues</b>                             |   | <b>\$ 3,224,685.00</b> | <b>\$ 3,224,685.00</b> | <b>\$ 234,409.00</b>   | <b>\$ 237,443.50</b>   | <b>\$ (3,034.50)</b>                              | <b>-1.28%</b>        |
| <b>Expenditures by Function</b>                   |   |                        |                        |                        |                        |   |                      |
| <b>9200</b>                                       | <b>DEBT SERVICE</b>                                     |                        |                        |                        |                        |   |                      |
| <b>OBJECT</b>                                     |   |                        |                        |                        |                        |   |                      |
| 7100  | Redemption of Pricipal                                  | \$ 78,000.00           | \$ 78,000.00           | \$ -                   | \$ -                   | \$ -  |                      |
| 7200  | Interest  | \$ 465,626.00          | \$ 465,626.00          | \$ 234,409.00          | \$ 237,443.50          | \$ (3,034.50)                                     | -1.28%               |
| 7300  | Dues and Fees   | \$ 5,450.00            | \$ 5,450.00            | \$ -                   | \$ -                   | \$ -  |                      |
| 7600  | Payments to Refunding Escrow                            | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -  |                      |
| <b>Subtotal for Function 9200</b>                 |   | <b>\$ 549,076.00</b>   | <b>\$ 549,076.00</b>   | <b>\$ 234,409.00</b>   | <b>\$ 237,443.50</b>   | <b>\$ (3,034.50)</b>                              | <b>-1.28%</b>        |
| <b>Total Expenditures &amp; Other Uses</b>        |   | <b>\$ 549,076.00</b>   | <b>\$ 549,076.00</b>   | <b>\$ 234,409.00</b>   | <b>\$ 237,443.50</b>   | <b>\$ (3,034.50)</b>                              | <b>-1.28%</b>        |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> |   | <b>\$ 2,675,609.00</b> | <b>\$ 2,675,609.00</b> | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>                                       | <b>#DIV/0!</b>       |
| <b>Beginning Fund Balance 7/1/17</b>              |   |                        |                        |                        | <b>\$ 4,592,746.03</b> |   |                      |
| <b>Beginning Fund Balance 7/1/18</b>              |   | <b>\$ 7,293,398.52</b> | <b>\$ 7,293,398.52</b> | <b>\$ 7,293,398.52</b> |                        |   |                      |
| <b>Ending Fund Balance</b>                        |   | <b>\$ 9,969,007.52</b> | <b>\$ 9,969,007.52</b> | <b>\$ 7,293,398.52</b> | <b>\$ 4,592,746.03</b> | <b>\$ 2,700,652.49</b>                            | <b>58.80%</b>        |

**CITRUS COUNTY SCHOOL BOARD**  
**COMBINED BALANCE SHEET**  
February 28, 2019  
**CAPITAL PROJECT FUNDS**

|  |                                 | Feb-19                  | Feb-18                  |
|--|---------------------------------|-------------------------|-------------------------|
| Assets                                     | Cash on Demand                  | \$ 28,603,478.65        | \$ 27,012,361.56        |
|  | Investments                     | \$ -                    | \$ -                    |
|  | Accounts Receivable             | \$ 64,764.68            | \$ 251.64               |
|  | Due from Other Agencies/Funds   | \$ 377,814.54           | \$ 271,442.54           |
|  | Prepaid Expenses                | \$ -                    | \$ -                    |
| <b>Total Assets</b>                        |                                 | <b>\$ 29,046,057.87</b> | <b>\$ 27,284,055.74</b> |
|  |                                 |                         |                         |
| Liabilities                                | Accounts Payable                | \$ 8,222.58             | \$ 24,248.30            |
|  | Accrued Salaries                | \$ -                    | \$ -                    |
|  | Construction Contract Retainage | \$ 8,565.50             | \$ 23,619.00            |
|  | Deferred Revenue                | \$ -                    | \$ -                    |
|  | Due To Other Agencies/Funds     | \$ -                    | \$ -                    |
| <b>Total Liabilities</b>                   |                                 | <b>\$ 16,788.08</b>     | <b>\$ 47,867.30</b>     |
|  |                                 |                         |                         |
|  | Reserved for Capital Outlay     | \$ 27,377,647.67        | \$ 25,919,310.70        |
|  | Reserve for Encumbrances        | \$ 1,651,622.12         | \$ 1,316,877.74         |
|  | <b>Ending Fund Balance</b>      | <b>\$ 29,029,269.79</b> | <b>\$ 27,236,188.44</b> |
| <b>Total Liabilities and Fund Balances</b> |                                 | <b>\$ 29,046,057.87</b> | <b>\$ 27,284,055.74</b> |



CITRUS COUNTY SCHOOL BOARD  
**MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019  
 CAPITAL PROJECT FUNDS

|   |                                   | Original Budget          | Amended Budget           | Feb-19                  | Feb-18                  | Current Yr Actuals Compared to Prior Year Actuals |                      |
|---|-----------------------------------|--------------------------|--------------------------|-------------------------|-------------------------|---|----------------------|
|   |                                   |                          |                          |                         |                         | Increase (Decrease)                               | Increase -Decrease % |
| Revenues by Source                                |                                   |                          |                          |                         |                         | \$  | %                    |
| 3300  | State                             | \$ 521,231.00            | \$ 1,054,140.00          | \$ -                    | \$ 9,171.00             | \$ (9,171.00)                                     | -100.00%             |
| 3400  | Local                             | \$ 1,334,998.00          | \$ 1,423,270.21          | \$ 395,244.73           | \$ 571,618.91           | \$ (176,374.18)                                   | -30.86%              |
| 3413  | District School Tax               | \$ 14,384,254.00         | \$ 14,384,254.00         | \$ 13,046,637.24        | \$ 12,305,704.18        | \$ 740,933.06                                     | 6.02%                |
| 3XXX  | Other                             |                          | \$ -                     | \$ -                    | \$ 27,925.54            | \$ (27,925.54)                                    | -100.00%             |
| <b>Total Revenues</b>                             |                                   | <b>\$ 16,240,483.00</b>  | <b>\$ 16,861,664.21</b>  | <b>\$ 13,441,881.97</b> | <b>\$ 12,914,419.63</b> | <b>\$ 527,462.34</b>                              | <b>4.08%</b>         |
| <b>Expenditures by Function</b>                   |                                   |                          |                          |                         |                         |   |                      |
| <b>7400</b>                                       | <b>FACILITIES ACQUISITION</b>     |                          |                          |                         |                         |   |                      |
| <b>OBJECT</b>                                     |                                   |                          |                          |                         |                         |   |                      |
| 6100  | Library Books                     | \$ -                     | \$ -                     | \$ -                    | \$ -                    | \$ -  |                      |
| 6200  | Audio Visual Materials            | \$ -                     | \$ -                     | \$ -                    | \$ -                    | \$ -  |                      |
| 6300  | Buildings and Fixed Equipment     | \$ -                     | \$ -                     | \$ -                    | \$ -                    | \$ -  |                      |
| 6400  | Furniture, Fixtures and Equipment | \$ 2,684,417.00          | \$ 2,995,065.08          | \$ 1,313,216.54         | \$ 1,320,892.64         | \$ (7,676.10)                                     | -0.58%               |
| 6500  | Motor Vehicles                    | \$ 1,193,304.00          | \$ 1,054,623.04          | \$ -                    | \$ 938,968.00           | \$ (938,968.00)                                   | -100.00%             |
| 6600  | Land                              | \$ 150,000.00            | \$ 150,000.00            | \$ -                    | \$ -                    | \$ -  |                      |
| 6700  | Improvements Other than Buildings | \$ 1,329,732.04          | \$ 1,615,232.56          | \$ 125,350.76           | \$ 54,631.04            | \$ 70,719.72                                      | 129.45%              |
| 6800  | Remodeling and Renovations        | \$ 4,379,691.00          | \$ 4,674,383.89          | \$ 762,103.82           | \$ 1,022,670.63         | \$ (260,566.81)                                   | -25.48%              |
| 6850  | AES Transfer                      | \$ -                     | \$ -                     | \$ -                    | \$ 9,171.00             | \$ (9,171.00)                                     | -100.00%             |
| 6900  | Computer Software                 | \$ -                     | \$ 5,180.55              | \$ -                    | \$ 8,208.12             | \$ (8,208.12)                                     | -100.00%             |
| 7900  | Misc Expense                      | \$ -                     | \$ -                     | \$ -                    | \$ 27,155.00            | \$ (27,155.00)                                    | -100.00%             |
| <b>Subtotal for Function 7400</b>                 |                                   | <b>\$ 9,737,144.04</b>   | <b>\$ 10,494,485.12</b>  | <b>\$ 2,200,671.12</b>  | <b>\$ 3,381,696.43</b>  | <b>\$ (1,181,025.31)</b>                          | <b>-34.92%</b>       |
| <b>9200</b>                                       | <b>DEBT SERVICE</b>               |                          |                          |                         |                         |   |                      |
| <b>OBJECT</b>                                     |                                   |                          |                          |                         |                         |   |                      |
| 7300  | Dues and Fees                     | \$ 500.00                | \$ 500.00                | \$ -                    | \$ -                    | \$ -  |                      |
| <b>Subtotal for Function 9200</b>                 |                                   | <b>\$ 500.00</b>         | <b>\$ 500.00</b>         | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>                                       |                      |
| <b>9700</b>                                       | <b>TRANSFERS OUT</b>              |                          |                          |                         |                         |   |                      |
| <b>OBJECT</b>                                     |                                   |                          |                          |                         |                         |   |                      |
| 9100  | Transfer to General Fund          | \$ 7,828,427.50          | \$ 7,868,890.35          | \$ 4,641,458.67         | \$ 4,359,278.99         | \$ 282,179.68                                     | 6.47%                |
| 9200  | Transfer to Debt Service Fund     | \$ 3,141,585.00          | \$ 3,141,585.00          | \$ 234,409.00           | \$ 236,347.20           | \$ (1,938.20)                                     | -0.82%               |
| <b>Subtotal for Function 9700</b>                 |                                   | <b>\$ 10,970,012.50</b>  | <b>\$ 11,010,475.35</b>  | <b>\$ 4,875,867.67</b>  | <b>\$ 4,595,626.19</b>  | <b>\$ 280,241.48</b>                              | <b>6.10%</b>         |
| <b>Total Expenditures &amp; Other Uses</b>        |                                   | <b>\$ 20,707,656.54</b>  | <b>\$ 21,505,460.47</b>  | <b>\$ 7,076,538.79</b>  | <b>\$ 7,977,322.62</b>  | <b>\$ (900,783.83)</b>                            | <b>-11.29%</b>       |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> |                                   | <b>\$ (4,467,173.54)</b> | <b>\$ (4,643,796.26)</b> | <b>\$ 6,365,343.18</b>  | <b>\$ 4,937,097.01</b>  | <b>\$ 1,428,246.17</b>                            | <b>28.93%</b>        |
| <b>Beginning Fund Balance 7/1/17</b>              |                                   |                          |                          |                         |                         | <b>\$ 22,299,091.43</b>                           |                      |
| <b>Beginning Fund Balance 7/1/18</b>              |                                   | <b>\$ 22,663,926.61</b>  | <b>\$ 22,663,926.61</b>  | <b>\$ 22,663,926.61</b> |                         |   |                      |
| <b>Ending Fund Balance</b>                        |                                   | <b>\$ 18,196,753.07</b>  | <b>\$ 18,020,130.35</b>  | <b>\$ 29,029,269.79</b> | <b>\$ 27,236,188.44</b> | <b>\$ 1,793,081.35</b>                            | <b>6.58%</b>         |

**CITRUS COUNTY SCHOOL BOARD  
COMBINED BALANCE SHEET**

February 28, 2019

**INTERNAL SERVICE FUND - SELF INSURANCE FUND**

|  |                                   | Feb-19                 | Feb-18                 |
|--|-----------------------------------|------------------------|------------------------|
| Assets                                     | Cash on Demand                    | \$ 7,346,169.49        | \$ 4,818,190.63        |
|  | Investments                       | \$ -                   | \$ -                   |
|  | Accounts Receivable               | \$ 8,567.36            | \$ 42,966.91           |
|  | Inventory                         | \$ 20,939.90           | \$ 33,238.31           |
|  | Due from Other Agencies           | \$ -                   | \$ -                   |
|  | Prepaid Expenses                  | \$ -                   | \$ -                   |
| <b>Total Assets</b>                        |                                   | <b>\$ 7,375,676.75</b> | <b>\$ 4,894,395.85</b> |
| Liabilities                                | Accounts Payable                  | \$ 40,826.33           | \$ 955.32              |
|  | Accrued Salaries                  | \$ -                   | \$ -                   |
|  | Payroll Deduction & Withholdings  | \$ 40.52               | \$ 2,624.40            |
|  | Deferred Revenue                  | \$ 1,384,930.14        | \$ 1,249,596.84        |
|  | Estimated Liability Unpaid Claims | \$ 520,714.47          | \$ 684,188.49          |
|  | Due To Other Agencies/Funds       | \$ -                   | \$ -                   |
| <b>Total Liabilities</b>                   |                                   | <b>\$ 1,946,511.46</b> | <b>\$ 1,937,365.05</b> |
|  | Unreserved Fund Balance           | \$ 4,016,335.39        | \$ 1,521,870.71        |
|  | Reserve for Encumbrances          | \$ 1,890.00            | \$ 11,921.78           |
|  | Reserve for Inventory             | \$ 20,939.90           | \$ 33,238.31           |
|  | Reserve for Insurance Claims      | \$ 1,390,000.00        | \$ 1,390,000.00        |
|  | <b>Ending Fund Balance</b>        | <b>\$ 5,429,165.29</b> | <b>\$ 2,957,030.80</b> |
| <b>Total Liabilities and Fund Balances</b> |                                   | <b>\$ 7,375,676.75</b> | <b>\$ 4,894,395.85</b> |



CITRUS COUNTY SCHOOL BOARD  
**MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019  
 INTERNAL SERVICE FUNDS - SELF INSURANCE FUND

|   |                              | Original Budget         | Amended Budget          | Feb-19                  | Feb-18                  | Current Yr Actuals Compared to Prior Year Actuals |                      |
|---|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|----------------------|
|   |                              |                         |                         |                         |                         | Increase (Decrease) \$\$                          | Increase -Decrease % |
| <b>Revenues by Source</b>                         |                              |                         |                         |                         |                         |   |                      |
| 3481  | Charges for Services         | \$ 7,500.00             | \$ 7,500.00             | \$ 3,007.50             | \$ 2,202.50             | \$ 805.00   | 36.55%               |
| 3484  | Premiums                     | \$ 16,500,000.00        | \$ 16,500,000.00        | \$ 10,205,586.95        | \$ 10,084,046.04        | \$ 121,540.91                                     | 1.21%                |
| 3489  | Other Operating Revenue      | \$ 250,000.00           | \$ 250,000.00           | \$ 151,399.42           | \$ 134,637.58           | \$ 16,761.84                                      | 12.45%               |
| 34XX  | Nonoperating Revenues        | \$ 114,996.00           | \$ 114,996.00           | \$ 83,742.21            | \$ 48,836.25            | \$ 34,905.96                                      | 71.48%               |
| 3610  | Transfer from General Fund   | \$ -                    | \$ -                    |                         |                         | \$ -  |                      |
| <b>Total Revenues</b>                             |                              | <b>\$ 16,872,496.00</b> | <b>\$ 16,872,496.00</b> | <b>\$ 10,443,736.08</b> | <b>\$ 10,269,722.37</b> | <b>\$ 174,013.71</b>                              | <b>1.69%</b>         |
| <b>Expenditures by Function</b>                   |                              |                         |                         |                         |                         |   |                      |
| <b>7700</b>                                       | <b>STAFF SERVICES</b>        |                         |                         |                         |                         |   |                      |
| <b>OBJECT</b>                                     |                              |                         |                         |                         |                         |   |                      |
| 1000  | Salaries                     | \$ 26,104.00            | \$ 16,574.16            | \$ 16,574.16            | \$ 13,665.60            | \$ 2,908.56                                       | 21.28%               |
| 2000  | Employee Benefits            | \$ 10,714.81            | \$ 8,820.20             | \$ 6,930.20             | \$ 4,724.84             | \$ 2,205.36                                       | 46.68%               |
| 3000  | Purchased Services           | \$ 3,604,385.50         | \$ 3,604,385.50         | \$ 2,001,091.04         | \$ 2,006,303.64         | \$ (5,212.60)                                     | -0.26%               |
| 4000  | Energy Services              | \$ 4,220.00             | \$ 4,220.00             | \$ 2,300.40             | \$ 2,562.30             | \$ (261.90)                                       | -10.22%              |
| 5000  | Materials and Supplies       | \$ 33,000.00            | \$ 33,000.00            | \$ 12,270.98            | \$ 13,437.08            | \$ (1,166.10)                                     | -8.68%               |
| 6000  | Capital Outlay               | \$ 7,500.00             | \$ 7,500.00             | \$ 564.91               | \$ 1,777.80             | \$ (1,212.89)                                     | -68.22%              |
| 7000  | Other Expenses               | \$ 13,000.00            | \$ 13,000.00            | \$ 8,827.96             | \$ 21,092.99            | \$ (12,265.03)                                    | -58.15%              |
| 7700  | Claims                       | \$ 12,500,000.00        | \$ 12,500,000.00        | \$ 6,706,037.83         | \$ 7,375,209.87         | \$ (669,172.04)                                   | -9.07%               |
| <b>Subtotal for Function 7700</b>                 |                              | <b>\$ 16,198,924.31</b> | <b>\$ 16,187,499.86</b> | <b>\$ 8,754,597.48</b>  | <b>\$ 9,438,774.12</b>  | <b>\$ (684,176.64)</b>                            | <b>-7.25%</b>        |
| <b>7900</b>                                       | <b>Operation of Plant</b>    |                         |                         |                         |                         |   |                      |
| <b>OBJECT</b>                                     |                              |                         |                         |                         |                         |   |                      |
| 1000  | Salaries                     | \$ 10,000.00            | \$ 7,958.61             | \$ 7,482.92             | \$ 5,736.84             | \$ 1,746.08                                       | 30.44%               |
| 2000  | Employee Benefits            | \$ 1,751.00             | \$ 1,358.76             | \$ 1,278.09             | \$ 912.50               | \$ 365.59   | 40.06%               |
| 3000  | Purchased Services           | \$ 2,000.00             | \$ 2,000.00             | \$ 794.00               | \$ 987.37               | \$ (193.37)                                       | -19.58%              |
| 5000  | Materials and Supplies       | \$ 1,000.00             | \$ 1,000.00             | \$ 768.17               | \$ 532.24               | \$ 235.93   | 44.33%               |
| 6000  | Capital Outlay               | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -  |                      |
| 7000  | Other Expenses               | \$ -                    | \$ 85.00                | \$ 85.00                | \$ -                    | \$ 85.00  |                      |
| <b>Subtotal for Function 7900</b>                 |                              | <b>\$ 14,751.00</b>     | <b>\$ 12,402.37</b>     | <b>\$ 10,408.18</b>     | <b>\$ 8,168.95</b>      | <b>\$ 2,239.23</b>                                | <b>27.41%</b>        |
| <b>8100</b>                                       | <b>Rep &amp; Maintenance</b> | \$ 1,000.00             | \$ 1,000.00             | \$ 392.50               | \$ 682.50               |   |                      |
| <b>Total Expenditures &amp; Other Uses</b>        |                              | <b>\$ 16,214,675.31</b> | <b>\$ 16,200,902.23</b> | <b>\$ 8,765,398.16</b>  | <b>\$ 9,447,625.57</b>  | <b>\$ (682,227.41)</b>                            | <b>-7.22%</b>        |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> |                              | <b>\$ 657,820.69</b>    | <b>\$ 671,593.77</b>    | <b>\$ 1,678,337.92</b>  | <b>\$ 822,096.80</b>    | <b>\$ 856,241.12</b>                              | <b>104.15%</b>       |
| <b>Beginning Fund Balance 7/1/17</b>              |                              |                         |                         |                         | <b>\$ 2,134,934.00</b>  |   |                      |
| <b>Beginning Fund Balance 7/1/18</b>              |                              | <b>\$ 3,750,827.37</b>  | <b>\$ 3,750,827.37</b>  | <b>\$ 3,750,827.37</b>  |                         |   |                      |
| <b>Ending Fund Balance</b>                        |                              | <b>\$ 4,408,648.06</b>  | <b>\$ 4,422,421.14</b>  | <b>\$ 5,429,165.29</b>  | <b>\$ 2,957,030.80</b>  | <b>\$ 2,472,134.49</b>                            | <b>83.60%</b>        |

**CITRUS COUNTY SCHOOL BOARD  
COMBINED BALANCE SHEET**

February 28, 2019

**ACADEMY OF ENVIRONMENTAL SCIENCE CHARTER SCHOOL**

|  |                                  | Feb-19               | Feb-18              |
|--|----------------------------------|----------------------|---------------------|
| <b>Assets</b>                              | Cash on Demand                   | \$ 115,683.08        | \$ 65,052.52        |
|  | Accounts Receivable              | \$ 1.16              | \$ -                |
|  | Due from Other Agencies/Funds    | \$ 192.94            | \$ 2,393.91         |
|  | Prepaid Expenses                 | \$ -                 | \$ -                |
| <b>Total Assets</b>                        |                                  | <b>\$ 115,877.18</b> | <b>\$ 67,446.43</b> |
| <b>Liabilities</b>                         | Accounts Payable                 | \$ 9,908.36          | \$ 7,776.69         |
|  | Accrued Salaries                 | \$ -                 | \$ -                |
|  | Construction Contract Retainage  | \$ -                 | \$ -                |
|  | Payroll Deduction & Withholdings | \$ 2,746.21          | \$ 1,734.53         |
|  | Deferred Revenue                 | \$ -                 | \$ -                |
|  | Due To Other Agencies/Funds      | \$ -                 | \$ -                |
| <b>Total Liabilities</b>                   |                                  | <b>\$ 12,654.57</b>  | <b>\$ 9,511.22</b>  |
|  | Unreserved Fund Balance          | \$ (82,275.89)       | \$ (51,191.61)      |
|  | Reserve for Encumbrances         | \$ 185,498.50        | \$ 109,126.82       |
|  | <b>Ending Fund Balance</b>       | <b>\$ 103,222.61</b> | <b>\$ 57,935.21</b> |
| <b>Total Liabilities and Fund Balances</b> |                                  | <b>\$ 115,877.18</b> | <b>\$ 67,446.43</b> |



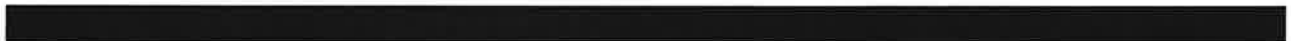


CITRUS COUNTY SCHOOL BOARD  
**MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019  
 ACADEMY OF ENVIRONMENTAL SCIENCE CHARTER SCHOOL

|   |                                | Original Budget        | Amended Budget       | Feb-19               | Feb-18               | Current Yr Actuals Compared to Prior Year Actuals |                      |
|---|--------------------------------|------------------------|----------------------|----------------------|----------------------|---|----------------------|
|   |                                |                        |                      |                      |                      | Increase (Decrease)                               | Increase -Decrease % |
| Revenues by Source                                |                                |                        |                      |                      |                      | \$  | %                    |
| 3100  | Federal Direct                 | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 3200  | Federal through State          | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 3300  | State                          | \$ 388,763.00          | \$ 822,765.00        | \$ 531,344.02        | \$ 288,929.01        | \$ 242,415.01                                     | 83.90%               |
| 3400  | Local                          | \$ 1,400.00            | \$ 6,922.00          | \$ 6,078.48          | \$ 34,340.59         | \$ (28,262.11)                                    | -82.30%              |
| 3600  | Transfers from Capital         | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 3700  | Other                          | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| <b>Total Revenues</b>                             |                                | <b>\$ 390,163.00</b>   | <b>\$ 829,687.00</b> | <b>\$ 537,422.50</b> | <b>\$ 323,269.60</b> | <b>\$ (214,152.90)</b>                            | <b>-66.25%</b>       |
| <b>Expenditures by Function</b>                   |                                |                        |                      |                      |                      |   |                      |
| 5000  | Instruction                    | \$ 470,695.57          | \$ 470,388.45        | \$ 274,818.19        | \$ 146,180.36        | \$ 128,637.83                                     | 88.00%               |
| 6100  | Pupil Personnel Services       | \$ 50,294.85           | \$ 50,729.85         | \$ 29,555.07         | \$ -                 | \$ 29,555.07                                      | -                    |
| 6200  | Instructional Media Services   | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 6300  | Curriculum Development         | \$ 7,750.00            | \$ 10,709.40         | \$ 8,935.72          | \$ 2,797.59          | \$ 6,138.13                                       | 219.41%              |
| 6400  | Instructional Staff Training   | \$ -                   | \$ 2,758.63          | \$ 2,259.37          | \$ 324.56            | \$ 1,934.81                                       | 596.13%              |
| 6500  | Instruction Related Technology | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 7100  | School Board                   | \$ 15,075.00           | \$ 15,075.00         | \$ -                 | \$ 5,207.50          | \$ (5,207.50)                                     | -100.00%             |
| 7200  | General Administration         | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 7300  | School Administration          | \$ 75,157.23           | \$ 76,383.52         | \$ 21,079.63         | \$ 29,483.24         | \$ (8,403.61)                                     | -28.50%              |
| 7400  | Facilities Acquisition         | \$ -                   | \$ 37,830.00         | \$ 30,135.10         | \$ -                 | \$ 30,135.10                                      | -                    |
| 7500  | Fiscal Services                | \$ 25,188.00           | \$ 50,587.59         | \$ 26,807.20         | \$ 18,940.31         | \$ 7,866.89                                       | 41.54%               |
| 7600  | Food Service                   | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 7700  | Central Services               | \$ -                   | \$ 520.00            | \$ 498.00            | \$ 2,788.80          | \$ (2,290.80)                                     | -82.14%              |
| 7800  | Pupil Transportation           | \$ -                   | \$ -                 | \$ 266.19            | \$ 70.30             | \$ 195.89   | 278.65%              |
| 7900  | Plant Operation                | \$ 62,151.00           | \$ 63,073.60         | \$ 49,982.86         | \$ 59,165.77         | \$ (9,182.91)                                     | -15.52%              |
| 8100  | Maintenance of Plant           | \$ 5,000.00            | \$ 5,369.60          | \$ 2,745.11          | \$ 895.38            | \$ 1,849.73                                       | 206.59%              |
| 8200  | Administration Technology      | \$ 8,000.00            | \$ 8,000.00          | \$ 4,320.00          | \$ 3,776.69          | \$ 543.31   | 14.39%               |
| 9100  | Community Services             | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| 9200  | Debt Service                   | \$ -                   | \$ -                 | \$ -                 | \$ -                 | \$ -  | -                    |
| <b>Subtotal</b>                                   |                                | <b>\$ 719,311.65</b>   | <b>\$ 791,425.64</b> | <b>\$ 451,402.44</b> | <b>\$ 269,630.50</b> | <b>\$ 181,771.94</b>                              | <b>67.42%</b>        |
| 9700  | Transfers Out                  | \$ -                   | \$ 20,000.00         | \$ -                 | \$ -                 | \$ -  | -                    |
| <b>Total Expenditures &amp; Other Uses</b>        |                                | <b>\$ 719,311.65</b>   | <b>\$ 811,425.64</b> | <b>\$ 451,402.44</b> | <b>\$ 269,630.50</b> | <b>\$ 181,771.94</b>                              | <b>67.42%</b>        |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> |                                | <b>\$ (329,148.65)</b> | <b>\$ 18,261.36</b>  | <b>\$ 86,020.06</b>  | <b>\$ 53,639.10</b>  | <b>\$ 32,380.96</b>                               | <b>37.64%</b>        |
| <b>Beginning Fund Balance 7/1/17</b>              |                                |                        |                      |                      |                      | <b>\$ 4,296.11</b>                                |                      |
| <b>Beginning Fund Balance 7/1/18</b>              |                                | <b>\$ 17,202.55</b>    | <b>\$ 17,202.55</b>  | <b>\$ 17,202.55</b>  |                      |   |                      |
| <b>Ending Fund Balance</b>                        |                                | <b>\$ (311,946.10)</b> | <b>\$ 35,463.91</b>  | <b>\$ 103,222.61</b> | <b>\$ 57,935.21</b>  | <b>\$ 45,287.40</b>                               | <b>78.17%</b>        |

CITRUS COUNTY SCHOOL BOARD  
**COMBINED BALANCE SHEET**  
February 28, 2019  
PRIVATE PURPOSE TRUST FUND

|  |                               | Feb-19               | Feb-18               |
|--|-------------------------------|----------------------|----------------------|
| Assets                                     | Cash on Demand                | \$ 214,814.74        | \$ 215,148.97        |
|  | Investments                   | \$ -                 | \$ -                 |
|  | Accounts Receivable           | \$ -                 | \$ -                 |
|  | Due from Other Agencies/Funds | \$ -                 | \$ -                 |
|  | Prepaid Expenses              | \$ -                 | \$ -                 |
| <b>Total Assets</b>                        |                               | <b>\$ 214,814.74</b> | <b>\$ 215,148.97</b> |
| Liabilities                                | Accounts Payable              | \$ -                 | \$ -                 |
|  | Accrued Salaries              | \$ -                 | \$ -                 |
|  | Deferred Revenue              | \$ -                 | \$ -                 |
|  | Due To Other Agencies/Funds   | \$ -                 | \$ -                 |
| <b>Total Liabilities</b>                   |                               | <b>\$ -</b>          | <b>\$ -</b>          |
|  | Unreserved Fund Balance       | \$ 214,814.74        | \$ 215,148.97        |
|  | Reserve for Encumbrances      | \$ -                 | \$ -                 |
|  | <b>Ending Fund Balance</b>    | <b>\$ 214,814.74</b> | <b>\$ 215,148.97</b> |
| <b>Total Liabilities and Fund Balances</b> |                               | <b>\$ 214,814.74</b> | <b>\$ 215,148.97</b> |



CITRUS COUNTY SCHOOL BOARD  
**MONTHLY SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 February 28, 2019  
 PRIVATE PURPOSE TRUST FUND

|   | Original Budget      | Amended Budget       | Feb-19               | Feb-18               | Current Yr Actuals Compared to Prior Year Actuals |                      |  |
|---|----------------------|----------------------|----------------------|----------------------|---|----------------------|--|
|   |                      |                      |                      |                      | Increase (Decrease) \$\$                          | Increase -Decrease % |  |
| <b>Revenues by Source</b>                         |                      |                      |                      |                      |   |                      |  |
| 3431 Interest                                     | \$ 4,000.00          | \$ 4,000.00          | \$ 2,826.28          | \$ 1,915.56          | \$ 910.72   | 47.54%               |  |
| 3440 Gifts, Grants, Bequests                      | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -  |                      |  |
| <b>Total Revenues</b>                             | <b>\$ 4,000.00</b>   | <b>\$ 4,000.00</b>   | <b>\$ 2,826.28</b>   | <b>\$ 1,915.56</b>   | <b>\$ 910.72</b>                                  | <b>47.54%</b>        |  |
| <b>Expenditures by Function</b>                   |                      |                      |                      |                      |   |                      |  |
| 7900 Misc Expense                                 | \$ 10,000.00         | \$ 10,000.00         | \$ -                 | \$ -                 | \$ -  |                      |  |
| <b>Subtotal for Function 9200</b>                 | <b>\$ 10,000.00</b>  | <b>\$ 10,000.00</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>                                       |                      |  |
| <b>Total Expenditures &amp; Other Uses</b>        | <b>\$ 10,000.00</b>  | <b>\$ 10,000.00</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>                                       |                      |  |
| <b>Excess/(Deficit) Revenues vs. Expenditures</b> | <b>\$ (6,000.00)</b> | <b>\$ (6,000.00)</b> | <b>\$ 2,826.28</b>   | <b>\$ 1,915.56</b>   | <b>\$ 910.72</b>                                  | <b>47.54%</b>        |  |
| Beginning Fund Balance 7/1/17                     |                      |                      |                      | \$ 213,233.41        |   |                      |  |
| Beginning Fund Balance 7/1/18                     | \$ 211,988.46        | \$ -                 | \$ 211,988.46        |                      |   |                      |  |
| <b>Ending Fund Balance</b>                        | <b>\$ 205,988.46</b> | <b>\$ (6,000.00)</b> | <b>\$ 214,814.74</b> | <b>\$ 215,148.97</b> | <b>\$ (334.23)</b>                                | <b>-0.16%</b>        |  |

Inverness, Florida  
February 26, 2019

An Administrative Hearing, Special Meeting and Workshop were held at the District Services Center located at 1007 West Main Street, Inverness, Florida on Tuesday, February 26, 2019. Present: Mike Mullen, Assistant Superintendent; Thomas Kennedy – Chairman; Sandra Counts – Vice Chairman; School Board Members: Virginia Bryant, Douglas A. Dodd and Linda B. Powers. Also in attendance, R. Wesley Bradshaw, School Board Attorney.

### **ADMINISTRATIVE HEARING**

The Administrative Hearing was opened at 9:02 a.m.

Upon motions made, seconded and approved, an expulsion was directed in Case No. 19-66, 19-68, 19-69, 19-72, 19-73 and 1978.

The Administrative Hearing was closed at 9:53 a.m.

### **SPECIAL MEETING**

Chairman Kennedy opened the Special Meeting at 10:00 a.m. Virginia Bryant had opening exercises and read a poem “You’ll Never Be Sorry” followed by 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 Sandra Counts and carried unanimously.

### **CITIZEN COMMENTS**

None

### **EDUCATIONAL SERVICES, SCOTT HEBERT**

- A. Approved to expend grant funds for the cost of registration for 11 administrators to participate in the National Institute for School Leadership (NISL) Executive Development Program (copy in supplemental file)

Douglas Dodd moved to approve to expend grant funds for the cost of registration for 11 administrators to participate in the National Institute for School Leadership (NISL), Executive Development Program; seconded by Sandra Counts and carried unanimously.

- B. Approved the Memorandum of Understanding between The Centers and the School Board of Citrus County, FL (copy in supplemental file)

Virginia Bryant moved to approve the Memorandum of Understanding between the Centers and the School Board of Citrus County, FL; seconded by Sandra Counts.

Kit Humbaugh, Director of Student Services, introduced Steve Blank, Chief Operating Officer with the Centers and Jessica Warnick, Clinical Director of Out Patient Services of Marion and Citrus County. Douglas Dodd inquired about the process and services the Centers provided for Tier 2 and Tier 3 referrals. Ms. Warnick explained that Tier 2 level was more for group intervention and Tier 3 level was for individual therapy services and explained that the Centers was piloting those services at Lecanto Primary School and Lecanto Middle School. Ms. Humbaugh gave a brief history of the development for the agreement with the Centers and explained the process and services that were provided. Discussion ensued regarding the need of counseling services in all the schools. Following the discussion, a vote was taken and carried unanimously.

## **SCHOOL SUPPORT SERVICES, JONNY BISHOP**

### **A. Human Resources, Suzy Swain**

Approved the Instructional and Support Recommendations (copy in supplemental file)

Sandra Counts moved to approve the Instructional and Support Recommendations; seconded by Douglas Dodd and carried unanimously.

## **FINANCE, MIKE MULLEN**

### **A. Approve Siteimprove Subscription Agreement (copy in supplemental file)**

Kathy Androski, Coordinator of Educational Technology, gave a brief overview of Siteimprove. Per request, due to the need for revision, Linda Powers made a motion to table the request for approval of the Siteimprove Subscription Agreement until the March 12, 2019 Regular Meeting; seconded by Sandra Counts and carried unanimously.

## **ATTORNEY, LEGAL MATTERS**

Wes Bradshaw, School Board Attorney, shared briefly with the Board a proposal the District received from the Hospital Board. It was his recommendation to have a Workshop on March 12<sup>th</sup> to discuss the specifics in length and invite the Hospital Board Chairman and legal counsel to share more information. It was agreed by all to have a Workshop on March 12<sup>th</sup> at 1:00 p.m.

## **ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD**

Douglas Dodd mentioned Congressman Webster visited Citrus High School and looked in on the Academy of Computer Science, the ROTC program and also dropped by the classroom of John Edel, Chorus Instructor, where his students sang for everyone. Mr. Dodd thought it was a great tour and felt Laura Mason, Principal, did a wonderful job showcasing the School. He also reminded everyone that April was Autism Awareness month and shared that the Firefighters of Citrus County were selling t-shirts as a fundraiser and the money raised went to the Center for Autism and Related Disabilities (CARD), out of the University of Florida, and

aimed solely at Citrus Country to help families of children with autism. Mr. Dodd spoke about a multi-agency active shooter drill and felt one should be planned for the district.

Virginia Bryant shared that she attended the 12<sup>th</sup> Annual African American Read-in and thought it was great.

Linda Powers mentioned she judged speeches for the 4-H Club and spoke about how she enjoyed working with the students and thought they were a talented group. She asked Chairman Kennedy to share information about an award he had received. Mr. Kennedy said he was very surprised when in November the Florida Coalition of Educational Foundations named him as the Star School Board Member of the Year for Florida. He mentioned that he believed it was representative of all the work the Citrus County Education Foundation has done.

Sandra Counts talked about the demonstrations she judged for the 4-H Club and she also mentioned she attended the African American Read in.

Chairman Kennedy shared that Crystal River High School's Basketball team were District Champions. He reminded everyone the Golden Citrus Scholar Award was April 25<sup>th</sup> at the College of Central Florida. Chairman Kennedy expressed his concerns regarding the Governor's new proposal for the Best and Brightest Teacher Scholarship program.

## **ADJOURNMENT**

Chairman Kennedy adjourned the Special Meeting at 11:11 a.m.

## **WORKSHOP**

Chairman Kennedy opened the Workshop at 11:12 a.m.

### **TOPICS:**

- A. Policy Review
  - 1) Policy 5.32 Zero Tolerance of School Related Crimes and Victimization (copy in supplemental file)

Chuck Dixon, Director of Planning and Growth Management, provided an explanation of the revisions to Policy 5.32. He asked the Board to disregard the request to remove verbiage in section II, B. Following discussion, it was decided to move forward.

- 2) Policy 5.75 Verification of High School Diploma for Admission to WTC Post-Secondary Programs (copy in supplemental file)

Chuck Dixon pointed out the only revision to Policy 5.75 was to correct the name of the school from Withlacoochee Technical Institute to Withlacoochee Technical College.

## B. SRMI

Mike Nebesnyk, Director of Silver River Mentoring, Inc. (SMRI), and Christina Thrasher, Principal of SRMI, provided an update on current operations, enrollment and support interventions. Ms. Thrasher presented a Power Point, (copy in supplemental file), that outlined the current data compared to the past few years. She pointed out that enrollment had increased, and the average daily attendance was 76 %, and hoped to reach their goal of 90% by next year. Other topics highlighted were students released back to their zone school, recidivism, out-of-school suspensions and counseling hours. Sandra Counts had questions regarding students who returned to SRMI and if it was due to repeat behavior. Ms. Thrasher did not have data regarding those specific referrals, but said it was something that would be looked at in the future. Questions that pertained to counseling sessions were raised. Mr. Nebesnyk provided information in regards to identifying student needs and the different type of counseling services provided. Douglas Dodd inquired about students enrolled at SRMI due to drug offenses and wanted to know if those students received counseling. Ms. Thrasher shared there were group sessions for drug counseling. Following Ms. Thrasher's presentation, Gina Dickey, Coordinator of Student Services, provided the Board with information regarding the procedures for students referred to SRMI from their zone school. (copy in supplemental file) Jennifer Greco, ESE Coordinator, was in attendance and explained the procedures for ESE students who were referred to SRMI. Ms. Dickey provided a flow chart that outlined the expulsion process and Ms. Greco discussed the process of expulsion for ESE students. The topic of students with repeat behavior and zero tolerance offenses generated an extensive discussion.

Chairman Kennedy called a 10-minute recess at 12:54 p.m.

Chairman Kennedy reconvened the Workshop at 1:05 p.m.

## C. Camp E-Nini Hassee

Dr. Scott Hebert, Chief Academic Officer, shared that Citrus County Schools had the opportunity to explore a partnership with Camp E-Nini Hassee. He introduced Keith Philipson, National Director of Education with Eckerd Connects, who oversaw all educational services. Also, in attendance were Jo Lynn Smith, Director of Camp E- Nini Hassee and Gail Wire, Principal. Ms. Smith explained that the camp's official name was Eckerd Connects and that it was a residential treatment program for girls ages 12 through 18. She gave a brief overview of the services they provided which included therapeutic services, social and emotional growth and experiential education where the girls worked on rope courses, built tents, and went on canoe trips. Ms. Smith shared there were formal educational services for grades 6-12 and all the teachers were certified through the State of Florida. They also provided mental health and substance abuse services, since they were licensed as an in-patient out-patient substance abuse program. Ms. Smith stated it was their hope to move forward and work on a partnership between Camp E-Nini Hassee and Citrus County Schools. Dr. Hebert briefly shared how the partnership would work and explained that the students enrolled at Camp E-Nini Hassee would be Citrus County students. Discussion ensued on Citrus County Schools involvement.

D. LifeStream Behavioral Center

Kit Humbaugh, Director of Student Services, introduced Kristin Hopper, Associate Vice President of Child Intergraded Services, and Maryann Busaka, Associate Vice President of Citrus County, of LifeStream Behavioral Center. Ms. Busaka shared that LifeStream was expanding their adult and children services and Ms. Hopper gave a brief overview of some of the services LifeStream provided. She highlighted two new services provided in Citrus County. The first was an intensive in-home therapeutic program called Community Action Team (CAT) for children and families with intensive mental health and behavioral issues. The second one was a mobile response team unit accessible by schools, law enforcement, the Department of Juvenile Justice and community members. Ms. Hopper stated it was LifeStream's goal that the mobile response unit would lesson the need for Baker Acts and arrests. Discussion ensued regarding student Baker Acts on and off campus.

E. 2019-2020 Budget Update

Tammy Wilson, Director of Finance, was in attendance for any questions regarding the budget. There was no change to date and no questions asked.

F. New Job Description – School Safety Guardian

Suzy Swain, Director of Human Resources, presented the School Safety Guardian job description and gave a brief overview of what the District's intention was. She explained the applicant would go through an interview process, background screenings and would have to had met all qualifications to be considered for the position. She continued to explain applicants would be hired as a long-term support substitute for training purposes only as they participated in a 144-hour training process. Once training was completed and the applicant met all other qualifications, they would be hired as a School Safety Guardian and would report to the Citrus County School District Police Chief. The School Safety Guardian would have no law enforcement authority, unless to the extent necessary to prevent or abate an active assailant incident on school property. Questions were asked about the payrate for the position. Discussion ensued related to the payrate and other possible options which included bringing in years of experience.

**ADJOURNMENT**

Chairman Adjourned the Workshop at 2:14 p.m.

Thomas Kennedy  
Chairman

Mike Mullen  
Assistant Superintendent



Inverness, Florida  
March 12, 2019

An Administrative Hearing, Regular Meeting and Public Hearing were held at the District Services Center located at 1007 West Main Street, Inverness, Florida on Tuesday, March 12, 2019. Present: Sandra "Sam" Himmel – Superintendent; Thomas Kennedy – Chairman; Sandra Counts – Vice Chairman; School Board Members: Virginia Bryant, Douglas A. Dodd and Linda B. Powers. Also in attendance, R. Wesley Bradshaw, School Board Attorney.

### **WORKSHOP**

Chairman Kennedy called the Workshop to order at 1:01 p.m. and mentioned that Workshops were for conversations between staff, presenters and board members and there were no actions taken.

### **TOPIC:**

Hospital Board Presentation

Wes Bradshaw, School Board Attorney, shared that Bill Grant, Citrus County Hospital Board Attorney, and Debbie Ressler, Citrus County Hospital Board Chair Woman, were in attendance to discuss with the Board the possibility of taking over the Hospital Board's responsibilities as far as managing all properties the Hospital Board owned that were leased to Health Corporation of America (HCA). Attorney Grant explained that on March 4, 2019, the Citrus County Hospital Board passed a consensus resolution to approach and discuss the possibility of the Citrus County School Board assuming the responsibilities that the Citrus County Hospital Board as an independent district in the State of Florida. He explained the reason was because it was the Hospital Board's belief that it had fulfilled its purpose and it was a better use of resources to begin the process of dissolving the agency. He shared the Hospital Board would sunset the agency in 2022 and all issues would be resolved, such as a pension lawsuit and other liabilities. Attorney Grant talked about potential benefits to the School Board in the event they moved forward. Linda Powers questioned Mr. Grant about future malpractice lawsuits. He assured there would be no remaining litigations against the Hospital Board or the Foundation. Sandra Counts questioned the reasoning for dissolving the Hospital Board if everything was going so well, and Douglas Dodd raised the question as to how the duties and responsibilities of the Hospital Board fit into the purpose and the mission of the School Board. Following discussion, Chairman Kennedy recessed the Workshop at 2:27 p.m.

### **WORKSHOP - Reconvened**

Chairman Kennedy reconvened the Workshop at 2:41 p.m. Several questions were asked and there was discussion as to whether the Board should move forward with the Hospital Board's proposal. It was the consensus of the Board to have Attorney Bradshaw continue to gather more information. Chairman Kennedy mentioned that one of the biggest things to him was the 50-75-year lease, and the Board needed to be cognizant of what was being done that would tie the hands of future Board members. The topic of a resolution to work together and move forward was brought up, but it was decided before that possibly happened, Mr. Bradshaw would gather more information and do some fact gathering. This topic will subsequently be brought before the board in a public meeting. Mr. Dodd inquired about the cost for Mr. Bradshaw's services. Mr. Grant stated that all attorney cost would be paid by the Hospital Board, that there would be no cost to the School Board. At the conclusion of the discussion Mr. Bradshaw shared he would bring back more information at a future meeting.

The Workshop was closed at 3:05 p.m.

### **ADMINISTRATIVE HEARING**

The Administrative Hearing was opened at 3:10 p.m.

Upon motions made, seconded and approved, an expulsion was directed in Case No. 19-67, 19-84 and 19-87.

Chairman Kennedy closed the Administrative Hearing at 3:56 p.m.

### **REGULAR MEETING**

Chairman Kennedy opened the Regular Meeting at 4:05 p.m. Linda Powers had opening exercises and introduced George Rusaw, President/CEO of Habitat for Humanity of Citrus County. Mr. Rusaw gave a brief overview on the basis of Habitat for Humanity and shared that the program built 15 to 20 homes a year as well as financing them at zero interest mortgages. He mentioned they were always out in the community asking for support and announced there was a Bowl-a-thon coming up in May to help support Habitat for Humanity. He introduced Karen Carpenter, a school board employee, who shared her story how she came to be a recipient of a home built by Habitat for Humanity of Citrus County. Mr. Rusaw then led the Pledge of Allegiance to the Flag of the United States of America.

### **ADOPTION OF AGENDA AS RECOMMENDED BY SUPERINTENDENT**

Chairman Kennedy mentioned that at the request of the Superintendent, the following item would be added to the agenda: Section V, Educational Services, Approve \$1,940,331.44 in funding for the Florida Department of Education for Florida Best and Brightest Teacher & Principal Scholarship Program. Doug Dodd moved to adopt the agenda as recommended by Superintendent with the addition; seconded by Sandra Counts and carried unanimously.

### **CITIZEN COMMENTS**

Sonya Moylan provided public input on the topic of the Hospital Board that was discussed at the Workshop that morning.

**APPROVE CONSENT AGENDA – (Recognition of donations)**

Virginia Bryant moved to approve the consent agenda; seconded by Linda Powers and carried unanimously. The Executive Secretary to the School Board read the donations on the record.

**PRESENTATION**

A. Recognition of Leah Tomisman for First Place at the Braille Challenge

Chris Bosse, Principal at Hernando Elementary School, introduced Leah Tomisman as an extraordinary student, who was accompanied by her teacher, Kellie Aldrich, teacher of the blind. Leah shared her experience at the Braille Challenge in Tampa. She explained that Braille Challenge was a competition for braille readers and that there were three sessions, spelling, reading and comprehension and proof reading. At the award ceremony, Leah won first place and received a medal, a certificate and a \$75 Walmart gift card. Mr. Bosse congratulated Leah and shared that she had prepared her speech in braille and was be going on to further competition.

B. Recognition of the Highest Overall Contributor to the 2018-2019 Citrus County District Campaign

Shaunda Burdette, Director of Citrus County Education Foundation, shared that the campaign was more than just money coming from Citrus County School District employees to the Education Foundation. It was about creating relationships, meeting people and having the opportunity to use funds to do amazing things within the school district. She expressed, on behalf of the Education Foundation, how grateful they were to serve the school district, but more grateful the school district was willing to give back to the Education Foundation. Jessica Maloney, United Way, was also in attendance and conveyed on behalf of United Way that they were grateful to the school board and employees for another great giving campaign. She shared that without the help of the donors, programs like Reading Pals and other outstanding projects wouldn't be possible and thanked the Board and District. Gina Dickey, Coordinator of District Student Services, announced the overall total of the 2018-2019 campaign was \$17,762 and recognized Educational Services as the 2018-2019 Citrus County District Campaign's Highest Overall Contributor.

D. Recognition of Rock Crusher Elementary School as a Title I Distinguished School

Rock Crusher Elementary School was recognized as a Title 1 Distinguished School. Rene Johnson, Title 1 Coordinator, shared that it was all about the staff and that Rock Crusher Elementary was an amazing school. She continued to say it was the hearts and hard work of the teachers and students that made that possible.

E. Superintendent's "Making a Difference Award"  
Kids Marathon School Contacts

Superintendent Himmel gave a brief history of the Kids Marathon and shared the first marathon had over 550 students who participated and this year there were

over 1,100 students who participated. She stated she believed Citrus County School District was Florida's largest kids marathon function and said that wouldn't be possible without the dedication of staff spending many hours before and after school getting students to love to run. The stands were full of parents, friends, family members...thousands of people to support their students. She thanked the staff for making a difference in the hearts of all the students. Staff that were recognized for the Superintendent's "Making a Difference Award" were, Life South's Ricky Quintana and Ed Keith; Tracee Adams and Eric Bisson, Crystal River Primary; Alicia Algor, Paul Earnheart and Emily Hendircks, Rock Crusher Elementary; Donna Barrett, Citrus Springs Middle School; Jonathan Beaser, Lecanto Primary; Michael Breder and Michele Vernazarro, Pleasant Grove Elementary; Paula Carty, Homosassa Elementary; Zachary Fagan and Cheri Martone, Hernando Elementary; Alissa Grace, Inverness Primary; Denise Kuczen, Lecanto Middle School; Mike Patrick Mullen, Jr., Citrus Springs Elementary; Mike Porcelli and Matthew Skinger, Inverness Middle School; Meryl Reynolds, Crystal River Middle School; Bobbi Rhodes and Marsha Mullen, Forest Ridge Elementary; Melanie Smith, Floral City Elementary and Rusty Tennent-Hunter, Central Ridge Elementary. Lecanto Primary School was also recognized by Life South for having the highest number of participants and received a check for \$375 that would be used for their racing club.

F. Academy of Environmental Science Annual Update (copy in supplemental file)

Zachary Leonard, Lead Teacher/Administrator, Academy of Environmental Science (AES), recognized some of AES's board members, Brian Tambasco, Michelle Leeper, Board Chair, Chris Monrad, Vice Chair and Pierre Santo, Treasurer who were in the audience. Mr. Leonard distributed AES Annual Report and reviewed changes to the 2018-2019 school year staff, current enrollment, which was up with a total of 120, curriculum and scheduling. He talked about the addition of the scuba program to the curriculum and mentioned that through a connection Sandra Counts had with Ron and Dianne Schultz, a 28-foot double decker Tritoon was donated to AES by the Schultz's for a research vessel. Mr. Leonard expressed his appreciation to the Board for providing a School Resource Officer (SRO) for AES especially as Safety and Security was on the forefront of everyone's mind. He shared that the AES Board made the commitment to budget the cost for an SRO and would be providing money back to Citrus County School Board to supplement the monies they had paid. Superintendent Himmel gave accolades to Mr. Leonard for the work he had done since he has been at AES.

**EDUCATIONAL SERVICES, SCOTT HEBERT**

D. i-Ready Presentation (copy in supplemental file)

Rene Johnson, Title 1 Coordinator, introduced Courtney Claud, Sales Coordinator for i-Ready. Ms. Claud presented a power point outlining i-Ready, an interactive online learning environment designed to assess students and provide individualized instruction based on each one's unique needs. She pointed out that i-Ready provided online assessments with adaptive diagnostic, growth monitoring to progress monitor students, engaging online instruction for students based on their needs, and recommendations to teachers to provide instruction for their students.

Ms. Claud provided detailed information as to how students and teachers utilized the program and concluded her presentation sharing the many benefits that were provided, such as professional development and digital resources.

## **PRESENTATION – 5:00 P.M. TIME CERTAIN**

- C. Recognition of the Elementary and Secondary Tropicana Speech Winners (copy in supplemental file).

Meagan Furniss, Elementary Program Specialist ELA and ESOL, gave an overview of the 4-H Tropicana Speech Contest that was available to fourth, fifth and sixth grade students. She recognized Dr. Marnie Ward, the Extension Agent for 4H Youth Development. Mrs. Furniss shared Dr. Ward was unable to be in attendance but asked her to share how impressed she was with the many powerful speeches prepared by the students. Mrs. Furniss introduced the winners who were in attendance and those students presented their speeches. All of the students did an excellent job and received a great round of applause.

## **CITIZENS COMMENTS**

None

Chairman Kennedy recessed the Regular Meeting at 5:24 p.m. and reconvened at 5:34 p.m.

## **EDUCATIONAL SERVICES, SCOTT HEBERT – continued**

- D. i-Ready Presentation - continued

Doug Dodd asked Ms. Johnson to explain the reason for the i-Ready presentation. She explained that it was presented to the board to share with them what the district was looking at to move forward for next year. She shared that in the past few years, teachers had used Success Maker, FastBridge and Study Island. She added that there had been a decline in the usage of Success maker and teachers moved towards Study Island. She continued to explain that Study Island had no diagnostic piece to it and didn't provide small group instruction to help fill interventions for students. Discussion ensued regarding the different elements to i-Ready and the how it would benefit teachers and students.

- E. Approved the 2019-2020 District English Language Learners (ELL) Plan (copy in supplemental file)

Virginia Bryant moved to approve the 2019-2020 District English Language Learners (ELL) Plan; seconded by Douglas Dodd. Linda Powers inquired about the different languages. Trish Douglas, Director of Elementary Education, explained that currently there were 16 different languages of students that were served and through the plan, resources were available for any student of a different language that enrolled in the district. A vote was taken and carried unanimously.

F. Strategic Planning Presentation

Rene Johnson, Coordinator of Title 1, gave an overview on the agenda for the Summer Strategic Planning (copy in supplemental file). She shared that typically the strategic planning was two days, but this year it would be three and it began on June 10<sup>th</sup>. Ms. Johnson went step by step and explained the process of what was involved in the strategic planning. She pointed out that new this year was a third day when all the departments would share relevant information with the Administration team such as important dates, new initiatives, important activities, etc. The school-based teams would then work on their School Improvement Plans. Ms. Johnson shared that through all the planning, the hope was to have new School Improvement Plans that would move the district forward.

- G. Approval of the Interagency Agreement for information sharing regarding select Juveniles by and between the School Board of Citrus County, Florida; Florida Department of Juvenile Justice, Circuit 5 and Mike Prendergast, Sheriff of Citrus County, Florida

Virginia Bryant moved to approve the Interagency Agreement for information sharing regarding select Juveniles by and between the School Board of Citrus County, Florida; Florida Department of Juvenile Justice, Circuit 5 and Mike Prendergast, Sheriff of Citrus County, Florida; seconded by Sandra Counts. Douglas Dodd asked for clarification regarding how the Sheriff informs the district of student arrests for a felony offense, and what the district's process was to notify the classroom teachers of those offenses and what was the method of communication with DJJ. He stated that sharing information regarding students in trouble with the law was very important for the safety of our schools. Kit Humbaugh, Director of Student Services, explained processes in place for receiving information on arrests, students that are committed to a secure/non-secure program and when those students re-entered in to the community. She also shared how that information was shared with appropriate staff. Discussion ensued regarding the importance of information sharing. A vote was taken and carried unanimously.

- H. Approved \$1,940,331.44 in funding from the Florida Department of Education for Florida Best and Brightest Teacher & Principal Scholarship Program

Sandra Counts moved to approve \$1,940,331.44 in funding from the Florida Department of Education for Florida Best and Brightest Teacher & Principal Scholarship Program; seconded by Linda Powers and carried unanimously.

**SCHOOL SUPPORT SERVICES, JONNY BISHOP**

- A. Facilities, Construction and Maintenance, Eric Stokes  
5) Design Update for the Roger Weaver Complex Evacuation Route (informational) (copy in supplemental file)

Jonny Bishop, Assistant Superintendent, introduced two of George F. Young, Inc.'s engineers, Alison Shaw and Chris Bridges and Ms. Shaw gave a brief presentation of the design update for the Roger Weaver Complex Evacuation Route. She shared

that there were two phases of the project and explained what was involved in both phases. Douglas Dodd inquired about the completion date of the project. Eric Stokes, Director of Facilities, Construction and Maintenance, was in attendance and along with Mr. Bishop, they provided information regarding timelines for the completion of phase 1 and phase 2. Discussion ensued on the timeline of each phase. Concerns regarding a roundabout were discussed.

**B. Human Resources, Suzy Swain**

1) Approved Instructional and Support Recommendations

Linda Powers moved to approve the Instructional and Support Recommendations; seconded by Virginia Bryant and carried unanimously.

2) Approved the new job description for School Safety Guardian

Virginia Bryant moved to approve the new job description for School Safety Guardian; seconded by Sandra Counts and carried unanimously.

3) Approved the Affiliation Agreement with Saint Leo University Social Work Internship

Sandra Counts moved to approve the Affiliation Agreement with Saint Leo University Social Work Internship; seconded by Linda Powers and carried unanimously.

**D. Risk Management, Cheri Cernich**

Approved the Criteria for the Volunteer Safety Guards

Virginia Bryant moved to approve the Criteria for the Volunteer Safety Guards, seconded by Linda Powers. Mrs. Powers inquired about the duties of volunteer safety guards. Cheri Cernich, Director of Risk Management, explained that through the district's volunteer program, with the specific criteria, safety guards would be there to assist in enhancing the safety of the campuses. Douglas Dodd expressed his concern of the possible confusion there would be between School Guardians and School Safety Guards. After discussion, Mrs. Cernich proposed changing the name of the volunteer position to School Safety Volunteer. Virginia Bryant amended her motion to Approve the Criteria for the School Safety Volunteers; seconded by Linda Powers and carried unanimously.

**BUDGET UPDATE**

None

**ATTORNEY, LEGAL MATTERS**

None

**APPROVE MINUTES**

Virginia Bryant moved to approve the minutes of the Administrative Hearing, Regular Meeting and Public Hearing of February 12, 2019; seconded by Douglas Dodd and carried unanimously.

## **CITIZEN COMMENTS**

None

## **ANY OTHER BUSINESS THAT NEEDS TO COME BEFORE THE SCHOOL BOARD**

Douglas Dodd mentioned he attended both Inverness Primary and Inverness Middle School SAEC meetings and they went well. He also attended the Kids Marathon and said it was great to see all the students who participated. He shared that he would not be available to attend the March 27<sup>th</sup> Value Adjustment Board, but Linda Powers will attend in his stead. He stated that he hoped the July Workshop would be tied in with the Public Hearing for the adoption of the Tentative Budget on July 30<sup>th</sup> and all Board members agreed.

Linda Powers shared that she attended Central Ridge Elementary School's SAEC meeting that was focused on safety. She also attended a NAMI (National Alliance on Mental Illness) meeting and several other mental health groups.

Thomas Kennedy reminded everyone that the School House Hustle was April 6<sup>th</sup> and to encourage people to attend. He shared that this year's goal was 1200. Mr. Kennedy mentioned if it was possible, he wanted a workshop to look at internal and external data on drug use in the schools. He talked about a possible Grant where there was random drug testing for athletes in afterschool activities.

Mr. Kennedy provided and an update on the possible new requirements for the Best and Brightest program where the Governor's proposal was that the schools must improve by 1%. He stated that the Senate rolled out their version and the schools would have to improve potentially by 3% over three years. That meant it would be even less schools that would qualify. Discussion ensued. He also mentioned that Representative Ralph Massullo introduced his Committee Bill, HB 7055: Career Education. Mr. Kennedy explained that it was a career technical education bill and thought it was a positive bill. He suggested he would write a letter of support on behalf of the School Board if the Board agreed. All were in favor.

## **ADJOURNMENT**

Chairman Kennedy adjourned the Regular Meeting at 6:57 p.m.

## **EXECUTIVE SESSION**

An Executive Session was called at 6:58 p.m. pursuant to Florida Statute 447.605 and the room was cleared except for appropriate designated personnel.

The Executive Session was closed at 7:30 p.m.

Thomas Kennedy  
Chairman

Sandra Himmel  
Superintendent



## ATTACHMENT – A

### Educational Services, Scott Hebert

- A. Approved the 2018-2019 Volunteers
- B. Approved the addendum and renewal of services provided by PowerSchool Group, LLC (formerly Performance Matters) to Citrus County School Board for the period of March 15, 2019 thru March 14, 2020
- C. Approved a grant from the Florida Department of Education for \$59,850

### School Support Services, Jonny Bishop

- A. Facilities, Construction and Maintenance, Eric Stokes
  - 1) Approved Pre-Qualification of Contractors for Educational Facilities
  - 2) Approved the 2019 Certification of Facilities Data
  - 3) Approved the Change Order #1 for the Withlacoochee Technical College Café & Serving Area Renovation
  - 4) Approved acceptance of the Withlacoochee Technical College Café & Serving Area Renovation
- C. Planning and Growth Management, Chuck Dixon
  - 1) Approved Request to Advertise for a Public Hearing at the May 14, 2019 School Board Meeting to approve the revision of Policy 5.32 Zero Tolerance of School Related Crimes
  - 2) Approved Request to Advertise for a Public Hearing at the May 14, 2019 School Board Meeting to approve the revision of Policy 5.75 Verification of High School Diploma for Admission to WTC Post-Secondary Programs

### Finance, Mike Mullen

- A. Approved the out-of-state travel request for 5 students and 3 staff members to Washington DC to compete in the 2019 National Ocean Bowl Competition
- B. Approved the \$692.60 donation to Central Ridge Elementary from Donors Choose
- C. Approved the \$500 donation to Lecanto Primary School from Exxon Mobile
- D. Approved the two \$500 donations to Citrus High School from Mike Scott's Plumbing
- E. Approved the \$500 donation to Citrus High School from Florida State Junior Thespians
- F. Approved the \$500 donation to Citrus High School from J.M. Gibson Mechanical
- G. Approved the \$500 sponsorship to Citrus High School from Local Engineering, Inc.
- H. Approved the \$500 sponsorship to Citrus High School from Angelottis Pizza
- I. Approved the \$500 donation to Crystal River High School from Family Headquarters Barber Shop, Inc.

- J. Approved the \$500 donation to Crystal River High School from VFW Post 8189
- K. Approved the \$2,000 donation to Crystal River High School from Crystal Motor Car Co., Inc.
- K. Approved the donation of a 2019 Diamond Cargo Trailer with vinyl graphics valued at \$12,141.18 to Lecanto High School from Robert and Polly Michaels
- L. Approved the \$600 donation to the Marine Science Station from the City of Crystal River
- M. Approved the \$2,000 donation to Withlacoochee Technical College from Women of Sugarmill Woods, Inc.
- N. Approved the \$15,000 donation to Withlacoochee Technical College from Black Diamond Foundation, Inc.
- O. Approved the Disposal of Active Surplus Property
- P. Approved Award of Bid 2019-15 Floral City Elementary cafeteria HVAC replacement, Bldg. 2 to Horne Construction
- Q. Approved Award of Bid 2019-16 Floral City Elementary Intercom Upgrade to JSC Systems dba Jacksonville Sound & Communication
- R. Approved to Reject Bid 2019-14 Lecanto Primary School-Replace Fire Alarm System
- S. Tabled item from February 26, 2019: Approved Siteimprove Subscription Agreement
- T. Approved the Budget Amendment #5 January 2019

Informational Items

- A. Cash and Investment Report
- B. Financial Statements as of January 2019