

**District School Board of Indian River County, Florida
6500 - 57th Street, Vero Beach, FL 32967**

If a person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, he will need to ensure that a verbatim record is made which includes the testimony and evidence upon which the appeal is to be made.

INVOCATION: Shortly before the opening gavel that officially begins a School Board meeting, the Chairman will introduce the Invocation Speaker. No person in attendance is or shall be required to participate in this observance and the personal decision of each person regarding participation will have no impact on his or her right to actively participate in the School Board's business meeting.

Date: April 23, 2019

Time: 6:00 p.m.

Room: Joe N. Idlette, Jr. Teacher Education Center (TEC)

Business Meeting Agenda

- I. CALL MEETING TO ORDER
- II. PLEDGE OF ALLEGIANCE TO THE FLAG AND PRESENTATION OF COLORS by Vero Beach High School's Air Force Junior ROTC Detachment 043 under the Direction of Wade E. Dues, Chief Master Sergeant, (Retired), Aerospace USAF and Colonel Michael Zoller.
- III. ADOPTION OF ORDERS OF THE DAY
- IV. PRESENTATIONS
 - A. Musical Rendition by SGMS Orchestra
 - B. Short Video on School Initiatives
 - C. Autism Awareness Month Classroom Award Presentation
 - D. Casual for a Cause – Autism Speaks
 - E. Leukemia and Lymphoma Society – Osceola Magnet
 - F. FP&L Presentation
 - G. FL Tobacco Cessation Alliance Award
 - H. Teacher Appreciation Week Proclamation
- V. CITIZEN INPUT

VI. CONSENT AGENDA

A. Approval Budget Amendments – Dr. Rendell

Federal Budget - Amendment #2

Capital Fund – Amendment #2

Food Service – Amendment #2

Insurance Fund – Amendment #1

Explanation of the amendments accompanies the attached Budget Amendments.

Superintendent recommends approval.

B. Approval of Personnel Recommendations – Dr. Rendell

Attached is a list of personnel recommendations that includes personnel additions, terminations, and/or changes. Superintendent recommends approval.

C. Approval of Donations – Dr. Rendell

1. Treasure Coast Technical College received a donation of table saws, regular saws and beginner tools for apprenticeship and wood work; and a cash donation of \$100 from the Vietnam Veterans, of Indian River County, Inc. The total value of the donation is \$2,100. The items will be utilized by the Welding and Construction Programs.
2. School District of Indian River County STEP into Kindergarten Program received a donation of \$50,000 from the Education Foundation of Indian River County. The donation will be utilized to serve up to 225 students entering kindergarten in August 2019. Superintendent recommends approval.

VII. ACTION AGENDA

A. Public Hearing for Adoption of New, Revised, and ~~Repealed~~ District School Board Policies – Dr. Rendell

On March 12, 2019, the Board moved approval to set a Public Hearing date to adopt new and revised District School Board Policies. The purpose of the revisions and new policies, is to be consistent with present practice and legislation. The policy change process was followed in accordance with Florida Statutes, under Florida Administrative Procedures Act, Chapter 120 Rulemaking; and School Board Bylaw 0131. The proposed policies are attached. Superintendent recommends approval.

B. Approval to Accept Annual Financial Audit Report # 2018-196 for Fiscal Year Ended June 30, 2018– Dr. Rendell

The Annual Financial Audit Report for the fiscal year that ended on June 30, 2018, has been completed by the Auditor General, State of Florida. This report is to be filed as part of the public records of the Board making mention of this fact in the minutes. Superintendent recommends approval.

C. Approval to Accept Internal Accounts Audit Report for Fiscal Year that Ended June 30, 2018 – Dr. Rendell

The annual Internal Accounts Audit for the fiscal year that ended June 30, 2018, has been completed by Berger, Toombs, Elam, Gaines and Frank. Incorporated within the Internal Account Audit Report are the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters as completed. Superintendent recommends approval.

D. Approval to Award SDIRC #12-0-2019JC Invitation to Bid (ITB) Fire Alarm Replacement at Sebastian River High School to 1st Fire and Security Inc. - Mr. Teske

The purpose and intent of this Invitation to Bid was to secure a firm price to replace the fire alarm system campus wide at Sebastian River High School as per drawings and specifications provided by OCI Associates, Inc. This ITB was restricted to pre-approved bidders who were Board approved on January 15, 2019 to bid on this project. The cost to the District is \$548,680.00 (Bid amount of \$498,800.00 plus the owner added contingency of \$49,880). The Purchasing Department recommends award to 1st Fire and Security, Inc. as the lowest and best responsive and responsible bidder meeting specifications, terms and conditions. Please see attached backup. Superintendent recommends approval.

E. Approval of Owner/Contractor Construction Agreement for Sebastian High School Fire Alarm Replacement (SDIRC #12-0-2019JC) – Mr. Teske

Approval is recommended for the Owner/Contractor Construction Agreement between the School Board of Indian River County and 1st Fire & Security, Inc., for the Sebastian High School Fire Alarm Replacement project (SDIRC #12-0-2019JC), in the amount of \$548,680.00. The scope of work includes the replacement of the existing fire alarm system campus wide. The contract total amount consists of the Contractor's Base Bid in the amount of \$498,800.00 and an owner added contingency in the amount of \$49,880.00, which includes all construction costs associated with this project. The contract amount does not include engineering fees at an estimated amount of \$29,400.00, for an overall total project cost of \$578,080.00. Superintendent recommends approval.

F. Approval for the School Board Members of Indian River County to join the Florida School Board Association (FSBA) from 4/1/2019 through 6/30/2019 - Chairman Zorc

This membership is a cost of \$3,750 for the full Board. Shall an individual Board Member wish to invoke 716.221 (2) F. S, the cost would be \$750 per Board Member for the remainder of this year. Chairman recommends approval.

ADD-ON:

G. Discussion and action on the renewal of the Superintendent's Employment Agreement – Chairman Zorc

The Superintendent's Employment Agreement, as amended, allows the School Board on or before July 31, 2019, to decline to extend Dr. Rendell's employment beyond the current Agreement term of June 30, 2020. The School Board will discuss and take action on the Employment Agreement renewal provision. Chairman recommends approval.

H. Discussion and action on a proposed Mutual Separation Agreement with the Superintendent – Chairman Zorc

Pursuant to the School Board's direction, an update will be provided regarding a proposed Mutual Separation Agreement with the Superintendent. The School Board will discuss and possibly take action on a proposed Agreement. Chairman recommends approval.

VIII. SUPERINTENDENT'S REPORT

IX. DISCUSSION

End of Year Activities, Events, Graduations, Summer Events, and School Year 2019-2020 Preparations – Mrs. Rosario

X. SCHOOL BOARD MEMBER MATTERS

XI. INFORMATION AGENDA

A. Financial Report for the month ending December 2018 – Dr. Rendell

Attached are the Financial Reports for the month ending December 31, 2018.

XII. SUPERINTENDENT'S CLOSING

XIII. ADJOURNMENT

Any invocation that may be offered before the official start of the School Board business meeting is and shall be the voluntary offering of a private citizen to and for the benefit of the School Board pursuant to Resolution #2015-08. The views and beliefs expressed by the Invocation Speaker have not been previously reviewed or approved by the School Board and do not necessarily represent their individual religious beliefs, nor are the views or beliefs expressed intended to express allegiance to or preference for any particular religion, denomination, faith, creed, or belief by the School Board. No person in attendance at this meeting is or shall be required to participate in any invocation and such decision whether or not to participate will have no impact on his or her right to actively participate in the public meeting.

Anyone who needs a special accommodation to participate in these meetings may contact the School District's American Disabilities Act Coordinator at 564-3175 (TTY 564-2792) at least 48-hours in before the meeting. NOTE: Changes and amendments to the agenda can occur 72-hours prior to the meeting. All business meetings will be held in the Joe N. Idlette, Jr. Teacher Education Center (TEC) located in the J.A. Thompson Administrative Center at 6500 – 57th Street, Vero Beach, Fl 32967, unless otherwise specified. Meetings may broadcast live on Comcast/Xfinity Ch. 28, AT&T Uverse Ch. 99, and the School District's website stream; and may be replayed on Tuesdays and Thursdays at the time of the original meeting. For a schedule, please visit the District's website at www.indianriverschools.org/iretv. The agenda can be accessed by Internet at <http://www.indianriverschools.org>.

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PROCLAMATION

DESIGNATING THE WEEK OF MAY 6-10, 2019

Teacher Appreciation Week

WHEREAS, it is appropriate that we recognize our teachers for their passion in educating Indian River County's students; and

WHEREAS, teachers provide our children with a solid foundation and instill in them a thirst for knowledge and the inspiration to excel throughout college, career, and life; and

WHEREAS, The School District of Indian River County is home to more than 1,200 teachers, serving close to 18,000 public school students districtwide; and

WHEREAS, Indian River County parents entrust teachers to educate and mold their students to become productive citizens and successful contributors to their community; and

WHEREAS, Indian River County teachers often make many sacrifices as they fulfill their responsibilities both in and out of the classroom; and

WHEREAS, teachers deserve the gratitude and esteem of students, parents, and our Indian River County community;

NOW, THEREFORE, WE, The School Board of Indian River County, do hereby extend greetings and best wishes to all observing May 6-10, 2019, as *Teacher Appreciation Week*.

Adopted this 23rd day of April, 2019.

SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA

Laura Zorc, Chairman

Tiffany M. Justice, Vice Chairman

Dr. Mara Schiff, Board Member

Jacqueline Rosario, Board Member

Teri L. Barenborg, Board Member

Mark J. Rendell, Ed.D., Superintendent

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FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2018-2019

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 2 - Special Revenue - Other
 Special Revenue - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	179,281.50			179,281.50
Workforce Innovation & Opportunity Act	3221	154,327.21			154,327.21
Other Workforce Innovation & Opportunity Programs	3224	293,124.49	0.00		293,124.49
Teacher/Principal Train/Recruit (Title II)	3225	627,460.78			627,460.78
Individuals with Disabilities Education Act (IDEA)	3230	3,996,117.43			3,996,117.43
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,684,825.36		79,599.80	5,605,225.56
21st Century Schools	3242	353,199.59		17,211.07	335,988.52
Federal Through State	3280	24,533.00		501.00	24,032.00
Emergency Immigrant Education Program (Title III)	3293	115,119.76	75,000.00		190,119.76
Totals		11,427,989.12	75,000.00	97,311.87	11,405,677.25

APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	5,868,087.54	57,258.36		5,925,345.90
Pupil Personnel Services	6100	1,182,057.21	1,197.95		1,183,255.16
Instructional & Curriculum Development	6300	2,142,816.26			2,142,816.26
Instructional Staff Training	6400	1,104,379.03		39,979.64	1,064,399.39
General Administration	7200	505,367.93		12,219.72	493,148.21
Central Services	7700	6,160.00			6,160.00
Transportation Services	7800	282,597.70		19,915.75	262,681.95
Community Services	9100	336,523.45		8,653.07	327,870.38
Totals		11,427,989.12	58,456.31	80,768.18	11,405,677.25

Adopted By Board: _____

 District Superintendent's Signature



AMENDMENT No. 2 - Special Revenue - Other

ESTIMATED REVENUES:

Total estimated revenues decreased by \$22,311.87 for the months of October 1, 2018 through December 31, 2018.

Revenue Code 3240 - Title I & Title IV

\$ 2,021.00 - Title I -Migrant 2018-2019: Increase estimated revenue per FLDOE approved Project Award Notification dated 9/24/18.
\$ (18,040.87) - Title IV-Student Support and Academic Enrichment 2017-2018: Decrease estimated Revenue for grant close out.
\$ (63,579.93) - Title I-School Improvement 2017-2018: Decrease estimated Revenue for grant close out.
\$ (79,599.80)

d

Revenue Code 3242 - 21st. Century

\$ (6,653.00) - 21st Century-SES/TEC 2018-2019: Decrease estimated revenue per FLDOE approved Project Award Notification dated 10/31/18.
\$ (10,558.07) - 21st Century-PIE 2018-2019: Decrease estimated revenue FLDOE approved Project Award Notification dated 12/4/18.
\$ (17,211.07)

Revenue Code 3280 - Federal Through Local

\$ (501.00) - SEDNET 2017-2018: Decreased estimated revenue for grant close out.
\$ (501.00)

Revenue Code 3293 - Title III

\$ 75,000.00 - Title III-Support for ELLS 2018-2019: Initial budget per the FLDOE approved Project Award Notification dated 9/14/18
\$ 75,000.00

\$ (22,311.87) Total net change in estimated revenue for the period May 1, 2018 - June 30, 2018

APPROPRIATIONS:

Appropriation changes reflect the amendment to functions for the grants amended to the estimated revenue listed above and for function shifts to cover grant expenditures through December 31, 2019

**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2018-2019**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 2 October 2018 - December 2018
 Capital Projects - Consolidated**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	110,013.00	0.00	0.00	110,013.00
PECO Funds	3391	316,196.00	0.00	0.00	316,196.00
Charter School Capital Outlay	3397	1,214,934.00	0.00	0.00	1,214,934.00
Miscellaneous State Source	3399	9,005.00	0.00	0.00	9,005.00
Local Capital Improvement Tax	3413	27,041,817.00	0.00	0.00	27,041,817.00
Interest on Investments	3431	53,149.64	12,490.29	0.00	65,639.93
Miscellaneous Local Sources	3490	0.00	12,523.99	0.00	12,523.99
Impact Fees	3496	1,100,000.00	0.00	0.00	1,100,000.00
Fund Equity	2700	13,022,316.21	0.00	0.00	13,022,316.21
Totals		42,867,430.85	25,014.28	0.00	42,892,445.13
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	4,364,121.45	12,490.29	0.00	4,376,611.74
Furniture / Fixtures / Equipment	7400 - 640	1,114,671.41	90,172.99	0.00	1,204,844.40
Motor Vehicles	7400 - 650	1,100,318.62	0.00	1,100,000.00	318.62
Improvements Other Than Bldgs.	7400 - 670	2,356,458.40	149,876.14	3,720.19	2,502,614.35
Remodeling & Renovations	7400 - 680	17,551,211.97	0.00	223,804.95	17,327,407.02
Transfer to General Fund	9700 - 910	5,014,934.00	1,100,000.00	0.00	6,114,934.00
Transfer to Debt Service Fund	9700 - 920	11,365,715.00	0.00	0.00	11,365,715.00
Restricted Fund Balance	2700	0.00	0.00	0.00	0.00
Totals		42,867,430.85	1,352,539.42	1,327,525.14	42,892,445.13

Adopted By Board: _____

 District Superintendent's Signature

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2018-2019

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 2 October 2018 - December 2018
 Capital Projects - Public Education Capital Outlay (PECO)

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
PECO Funds	3391	316,196.00	0.00	0.00	316,196.00
Fund Equity	2700	44,885.97	0.00	0.00	44,885.97
Totals		361,081.97	0.00	0.00	361,081.97
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Improvements Other Than Bldgs.	7400 - 670	19,020.25	0.00	0.00	19,020.25
Remodeling & Renovations	7400 - 680	342,061.72	0.00	0.00	342,061.72
Totals		361,081.97	0.00	0.00	361,081.97

Adopted By Board: _____

 District Superintendent's Signature

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2018-2019

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 2 October 2018 - December 2018
 Capital Projects - Capital Outlay and Debt Service (CO/DS)

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	110,013.00	0.00	0.00	110,013.00
Fund Equity	2700	154,557.66	0.00	0.00	154,557.66
Totals		264,570.66	0.00	0.00	264,570.66
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Improvements Other Than Bldgs.	7400 - 670	10,127.14	750.00	0.00	10,877.14
Remodeling & Renovations	7400 - 680	254,443.52	0.00	750.00	253,693.52
Totals		264,570.66	750.00	750.00	264,570.66

Adopted By Board: _____

 District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2018-2019**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 2 October 2018 - December 2018
 Capital Projects - Local Capital Improvement Tax**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Local Capital Improvement Tax	3413	27,041,817.00	0.00	0.00	27,041,817.00
Interest on Investments	3431	32,158.00	0.00	0.00	32,158.00
Miscellaneous Local Sources	3490	0.00	12,523.99	0.00	12,523.99
Fund Equity	2700	9,523,388.57	0.00	0.00	9,523,388.57
Totals		36,597,363.57	12,523.99	0.00	36,609,887.56
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	158,504.33	0.00	0.00	158,504.33
Furniture / Fixtures / Equipment	7400 - 640	1,097,576.12	86,452.80	0.00	1,184,028.92
Motor Vehicles	7400 - 650	1,100,318.62	0.00	1,100,000.00	318.62
Improvements Other Than Bldgs.	7400 - 670	2,242,424.91	149,126.14	0.00	2,391,551.05
Remodeling & Renovations	7400 - 680	16,832,824.59	0.00	223,054.95	16,609,769.64
Transfer to General Fund	9700 - 910	3,800,000.00	1,100,000.00	0.00	4,900,000.00
Transfer to Debt Service Fund	9700 - 920	11,365,715.00	0.00	0.00	11,365,715.00
Totals		36,597,363.57	1,335,578.94	1,323,054.95	36,609,887.56

Adopted By Board: _____

 District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2018-2019**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 2 October 2018 - December 2018
 Capital Projects - Other Capital Funds**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Charter School Capital Outlay	3397	1,214,934.00	0.00	0.00	1,214,934.00
Miscellaneous State Source	3399	9,005.00	0.00	0.00	9,005.00
Interest on Investments	3431	20,991.64	12,490.29	0.00	33,481.93
Impact Fees	3496	1,100,000.00	0.00	0.00	1,100,000.00
Fund Equity	2700	3,299,484.01	0.00	0.00	3,299,484.01
Totals		5,644,414.65	12,490.29	0.00	5,656,904.94
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	4,205,617.12	12,490.29	0.00	4,218,107.41
Furniture / Fixtures / Equipment	7400 - 640	17,095.29	3,720.19	0.00	20,815.48
Improvements Other Than Bldgs.	7400 - 670	84,886.10	0.00	3,720.19	81,165.91
Remodeling & Renovations	7400 - 680	121,882.14	0.00	0.00	121,882.14
Transfer to General Fund	9700 - 910	1,214,934.00	0.00	0.00	1,214,934.00
Totals		5,644,414.65	16,210.48	3,720.19	5,656,904.94

Adopted By Board: _____

 District Superintendent's Signature

Capital Fund - Amendment # 2

AMENDMENT No. 2 October 2018 - December 2018

ESTIMATED REVENUES:

Total estimated revenues increased by \$ 25,014.28 for the months of October 2018 through December 2018.

Function Code 3400 - Local Sources:

\$ 12,490.29	- Increase estimated revenue budget for Interest on Investments
12,523.99	- Increase estimated revenue budget for refund of infrasture Economic Opportunities Council Portable
<u>\$ 25,014.28</u>	Net Increase estimated Local Sources

\$ 25,014.28 **Total Increase in Estimated Revenue**

APPROPRIATIONS

Major Changes in the Appropriations budget are reflected as follows:

Local Capital Improvement Tax, Florida Statute 1011.71(2):

\$ (1,100,000.00)	- Decrease appropriations budget for Purchase School Buses
1,100,000.00	- Increase appropriations budget for Transfer to General for Property Casualty Premium
86,452.80	- Increase appropriations budget for Emergency Radios and Equipment.
149,876.14	- Increase appropriations budget for Security Enhancements and Improvements Other Than Buildings
(223,804.95)	- Decrease appropriations budget for Remodeling and Renovations
<u>\$ 12,523.99</u>	Net increase in appropriations budget Local Improvement Tax

Other Capital Funds:

\$ 12,490.29	- Increase appropriations budget for Interest on Impact Fees
<u>\$ 12,490.29</u>	Net increase in appropriations budget Other Capital Funds

\$ 25,014.28 **Total Increase in Budget Appropriations**

All other Fund changes in Appropriations are due to re-classing of objects codes with in projects during this period.

**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2018-2019**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 Amendment #2 - October 2018 - December 2018
 Food Service**

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
National School Lunch Act	3260	6,399,058.28	0.00	0.00	6,399,058.28
USDA Donated Commodities	3265	533,017.00	0.00	0.00	533,017.00
Summer Food Service Program	3267	260,500.00	0.00	0.00	260,500.00
Fresh Fruit and Vegetables Program	3268	33,100.00	0.00	0.00	33,100.00
Food Service Supplement	3300	98,306.00	0.00	0.00	98,306.00
Interest on Investments	3431	20,000.00	0.00	0.00	20,000.00
Gifts, Grants, Bequests	3440	0.00	0.00	0.00	0.00
Food Service Sales	3450	1,600,999.10	0.00	0.00	1,600,999.10
Food Service Sales - Other	3456	2,300.00	0.00	0.00	2,300.00
Food Service Sales - Catering	3457	4,600.00	0.00	0.00	4,600.00
Other Miscellaneous Local	3495	0.00	0.00	0.00	0.00
Refunds-Prior Year Expense	3497	0.00	0.00	0.00	0.00
Fund Equity	2700	2,637,070.34	0.00	0.00	2,637,070.34
Totals		11,588,950.72	0.00	0.00	11,588,950.72
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	3,174,518.17	0.00	0.00	3,174,518.17
Employee Benefits	7600 - 200	1,105,188.24	0.00	0.00	1,105,188.24
Purchased Services	7600 - 300	172,306.68	1,000.00	0.00	173,306.68
Energy Services	7600 - 400	268,699.76	0.00	0.00	268,699.76
Materials and Supplies	7600 - 500	3,831,824.94	0.00	2,067.28	3,829,757.66
Capital Outlay	7600 - 600	960,660.98	0.00	1,000.00	959,660.98
Other Expenses	7600 - 700	308,662.89	2,067.28	0.00	310,730.17
Transfers to General Fund	9700	0.00	0.00	0.00	0.00
Budgeted Fund Balance		1,767,089.06	0.00	0.00	1,767,089.06
Totals		11,588,950.72	3,067.28	3,067.28	11,588,950.72

Adopted By Board: _____

 District Superintendent's Signature

Food Service - Amendment #2

ESTIMATED REVENUES:

Total estimated revenues 0.00 for the months of October 2018 through December 2018

APPROPRIATIONS:

Changes in the Appropriations budget are reflected as follows:

\$	1,000.00	- Increase appropriations budget for Telephone & Data communications
	(1,000.00)	- Decrease appropriations budget for Equipment
	(2,067.28)	- Decrease appropriations budget for Supplies/Food Meals on Wheels Project 4772 miscoding
	2,067.28	- Increase appropriations budget for miscellaneous expenses
<u>\$</u>	<u>-</u>	Net decrease in Appropriations Budget

BUDGETED FUND BALANCE:

There was no change in budgeted Fund Balance for the months of October 2018 through December 2018, as follows:

<u>\$</u>	<u>-</u>	Increase to Budgeted Fund Balance -
<u>\$</u>	<u>-</u>	Total Increase to Budgeted Fund Balance

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 2018-2019 AMENDMENT NO. 1
 INTERNAL SERVICE FUND - EMPLOYEE BENEFIT INSURANCE TRUST

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Misc. Federal Direct-Capitations/Rebates	3199	312,000.00	0.00	0.00	312,000.00
Premium Revenue	3483-3489	21,305,000.00	180,000.00	0.00	21,485,000.00
Interest on Investments	3431	0.00	120,000.00	0.00	120,000.00
Other Misc Local Sources	3495	0.00	75,000.00	0.00	75,000.00
Reinsurance Recovery	3742	0.00	68,000.00	0.00	68,000.00
RX Refunds/Rebates	3743	1,103,000.00	0.00	0.00	1,103,000.00
Fund Balance		4,013,762.27	0.00	0.00	4,013,762.27
Totals		26,733,762.27	443,000.00	0.00	27,176,762.27
APPROPRIATIONS					
	Object	Present Budget	Increase	Decrease	Revised Budget
Salaries and Benefits	100/101/210/211/ 220/221/240/241	182,975.00	2,670.61	0.00	185,645.61
Premium Expense	230/231	2,893,025.00	180,082.87	0.00	3,073,107.87
Professional and Technical Services	310	1,297,000.00	249,240.00	0.00	1,546,240.00
Travel	330	750.00	0.00	211.70	538.30
Communication Services	3790	0.00	200.00	0.00	200.00
Care Here-Site Expenses	350-430	8,000.00	0.00	0.00	8,000.00
Supplies	5100	35,000.00	0.00	0.00	35,000.00
Care Here - Construction	630	0.00	500.00	0.00	500.00
Facilities Construction	630	0.00	15,000.00	0.00	15,000.00
Furn/Fix/Eq - Capitalized	641	0.00	1,000.00	0.00	1,000.00
Furn/Fix/Eq - Non Capitalized	642	8,000.00	0.00	7,228.48	771.52
Tech Related Furn/Fix/Eq-Non Capitalized	649	0.00	550.00	0.00	550.00
Dues and Fees	7300	2,250.00	0.00	538.30	1,711.70
Claims Expense	770/7788	17,333,803.00	0.00	184,240.00	17,149,563.00
Miscellaneous Expense-Transitional Reinsurance	790	7,000.00	0.00	0.00	7,000.00
Fund Balance	2763	4,965,959.27	185,975.00	0.00	5,151,934.27
Totals		26,733,762.27	635,218.48	192,218.48	27,176,762.27

Adopted By Board: April 23, 2019

 District Superintendent's Signature

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2018-2019 AMENDMENT NO. 1
INTERNAL SERVICE FUND - EMPLOYEE BENEFIT INSURANCE TRUST**

The Superintendent recommends Board approval for the following Budget Amendments for the period July 1, 2018 - April 30, 2019.

Estimated Revenue

Net increase in estimated revenue of \$443,000.00 as follows:

\$ 180,000.00	Increase for adding Disability and Illness premiums
\$ 68,000.00	Increase for Stop Loss reimbursements
\$ 120,000.00	Increase for interest received on investments
\$ 75,000.00	Increase for Wellness Audit funds received
\$ 443,000.00	Net Increase in Estimated Revenue

Appropriations

Net increase in appropriations of \$449,243.48 as follows:

\$ 2,025.00	Increase for Opt Out employees for hospital stays
645.61	Increase for Janitorial salaries expense at Care Here
82.87	Increase for Janitorial medical benefits
180,000.00	Increase for Disability and Illness claims
244,240.00	Increase for Wellness funds expense for current year and roll forward of remaining budget for last year
5,000.00	Increase for temporary consultation fees for insurance accountant
200.00	Increase for cellphone service for Benefits employee
500.00	Increase for CareHere clinic expansion
15,000.00	Increase for Administrative offices expansion
1,000.00	Increase for Furn/Fix/Eq at CareHere and Admin offices
550.00	Increase for cellphone for Benefits employee
\$ 449,243.48	Net Increase in Appropriations

Net decrease in appropriations of \$192,218.48 as follows:

\$ 211.70	Decrease for Travel budget transferred to Dues and Fees
\$ 7,228.48	Decrease for Furn/Fix/Eq budget transferred to Facilities construction and Janitorial salaries budgets
\$ 538.30	Decrease for Dues and Fees transferred to Travel and Cellphone budget
\$ 184,240.00	Decrease for Claims budget transferred to Wellness funds, Professional services and Construction/offices
\$ 192,218.48	Net Decrease in Appropriations

Fund Balance

Net increase in fund balance of \$185,975.00 as follows:

\$ 185,975.00	Budgeted increase in Fund Balance
\$ 185,975.00	Net Increase in Fund Balance

CONSENT AGENDA 4/23/19

Personnel Recommendations

1. Instructional Leaves
Biandis, Allison – Indian River Academy, 5/13/19 – 5/29/19
Ferguson, Jeffrey – Sebastian River Middle, 5/13/19 – 5/29/19
Rhoden, Alison – Oslo Middle, 4/18/19 – 5/16/19
Richardson, Aronn – Oslo Middle, 3/25/19 – 5/29/19
2. Instructional Separations
Lang, Brianna – Citrus Elementary, resignation 5/29/19
Putzke, Brandon – VBHS, resignation 6/13/19
Smith, Kaihla – Citrus Elementary, resignation 5/29/19
VanHollenbeck, Mary-Therese – ESE District Wide, exiting DROP 5/29/19
Zoller, Michael – VBHS, retirement 5/29/19
3. Instructional Employment
Seymour, Mark – TCTC, Registered Nurse Clinical Instructor (Adjunct) 3/12/19
4. Support Staff Leaves
Allen, Alfrida – Osceola Magnet, 4/8/19 – 8/1/19
Harrington, Juanita – Transportation, 3/4/19 – 5/24/19
Henderson, Rebecca – Transportation, 4/1/19 – 6/24/19
Hines, Gwendolyn – VBHS, 4/19/19 – 5/5/19
Torres-Martinez, Lillian – Curriculum and Instruction, 4/22/19 – 7/22/19
5. Support Staff Separations
Monti, Michael – Information Technology, resignation 4/19/19
6. Support Staff Employment
Borgman, Jim – Physical Plant, Plant Supervisor 4/24/19
Coy, Sandra – Fellsmere Elementary, Food Service Assistant (4 Hour) 3/25/19
Gamez, Eric – Indian River Academy, School Computer Lab Manager 3/12/19
Rodriguez Delgado, Efrain – Fellsmere Elementary, Custodian 4/15/19
7. Administrative Leaves
DiDomizio, Susanna – Citrus Elementary, 5/30/19 – 6/11/19
8. Administrative Separations
DiDomizio, Susanna – Citrus Elementary, exiting DROP 6/17/19
9. Approval of Placement in Instructional Substitute Pool
Adkins, Cassandra – Human Resources, Substitute Teacher 4/4/19
Benton, Barbara – Human Resources, Substitute Teacher 8/12/19
Carnell, Kathryn – Human Resources, Substitute Teacher 4/4/19
Carswell, Susan – Human Resources, Substitute Teacher 4/12/19

Going, Nancy – Human Resources, Substitute Teacher 4/15/19
Harp, Cory – Human Resources, Substitute Teacher 4/4/19
Roberts, Melissa – Human Resources, Substitute Teacher 4/15/19
Smeltzer, Joshiwa – Human Resources, Substitute Teacher 4/15/19
Webb, Khaila – Human Resources, Substitute Teacher 4/16/19

10. Approval of Placement in Support Staff Substitute Pool

Gomez, Maria – Food and Nutrition Services, Substitute Food Service Assistant
4/10/19

Hart, Wilfred – Transportation, Substitute Bus Assistant 4/4/19

Malone, Mary – Transportation, Substitute Bus Assistant 4/11/19

Offutt, Geraldine – Food and Nutrition Services, Substitute Food Service
Assistant 3/11/19

Stenmark, Deborah – Transportation, Substitute Bus Driver 4/11/19

Troutman, Brenda – Extended Day, Substitute Child Care Assistant 3/12/19

11. Summer School Employment

- Positions are contingent upon student enrollment and/or funding.
- All SDIRC Summer programs and summer employment are contingent upon School Board approval.
- Once an employee agrees to work for one summer program, he/she will not be eligible to work for another summer program if the dates of the program conflicts.
- Employment in all 2019 SDIRC Summer School Programs is contingent upon renewal of the employee's contract for the 2019-20 school year.

Instructional Summer School Employment

Antosh, Courtney – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Benham, Sandra – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Brickles, Rose – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Daulby, William – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Durrant, Lisa – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Glaser, April – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Graham, Donna – District Wide, Step into Kindergarten Teacher 5/30/19

Green, Julie – District Wide, Step into Kindergarten Teacher 5/30/19

Johnson, Tiffany – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Jones, Janine – District Wide, Step into Kindergarten Teacher 5/30/19

Kelly, Margaret – District Wide, Step into Kindergarten Teacher 5/30/19

Newman, Katharine – District Wide, Step into Kindergarten Teacher 5/30/19

Patterson, Ataaba – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Pylant, Rebecca – District Wide, Step into Kindergarten Teacher 5/30/19

Ragley, Elaine – District Wide, Grade 3 FSA Reading Teacher 5/30/19

Rusin, Suzanne – District Wide, Step into Kindergarten Teacher 5/30/19

Sadlers, Krista – District Wide, Step into Kindergarten Teacher 5/30/19

Schwager, Heide – District Wide, Grade 3 FSA Reading Teacher 5/30/19
Shaw, Chantal – District Wide, Step into Kindergarten Teacher 5/30/19
Tessier, Nicole – District Wide, Step into Kindergarten Teacher 5/30/19
VanBuskirk, Kelly – District Wide, Step into Kindergarten Teacher 5/30/19
Webster, Jena – District Wide, Grade 3 FSA Reading Teacher 5/30/19
Wheeler, Autumn – District Wide, Step into Kindergarten Teacher 5/30/19
Wright, Julie – District Wide, Step into Kindergarten Teacher 5/30/19
Zamarripa, Vicky – District Wide, Step into Kindergarten Teacher 5/30/19

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SCHOOL BOARD MEMORANDUM

Date Completed: 4/9/2019

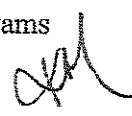
THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
6500 57th Street
VERO BEACH, FL 32967

Board Consent Agenda: Donation

Mark J. Rendell, Ed.D. • Superintendent

TO: Dr. Mark J. Rendell. Superintendent

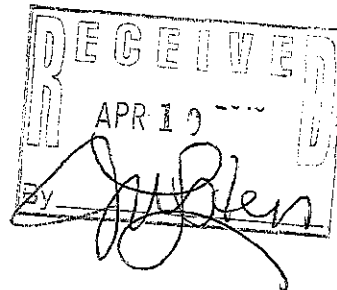
FROM: Karen Malits, Director of Federal Programs



SUBJECT: Approval of The Education Foundation of Indian River County Donation to support the 2019 STEP into Kindergarten Summer Program

Board Meeting Date: April 23, 2019

The Education Foundation of Indian River County has been awarded grants from Quail Valley Charities and John's Island Community Service League to support the 2019 SDIRC STEP into Kindergarten summer program. As a result, the Education Foundation is donating \$50,000.00 to support the STEP into Kindergarten program. Collaborative efforts between the SDIRC Title I Department and The Education Foundation will enable the summer program to serve up to 225 students who will be entering Kindergarten in August 2019.



An Equal Opportunity Agency



April 15, 2019

TO: School Board Members

FROM: Christi Shields

RE: Donation Approval

Treasure Coast Technical College received a donation of tools (\$2,000) and a monetary donation (\$100) from Vietnam Veterans of Indian River County, Inc. The donation consists of table saws, regular saws, and beginner tools for apprenticeship and wood work. The total donation is valued at \$2,100. The donated items will be utilized by the Welding & Construction Programs.

Sincerely,

A handwritten signature in cursive script that reads 'Christi Shields'.

Christi Shields, Principal

Summary Points for Recommended Board Policy Changes

Policy #	Policy Title	Summary Points	Owner
8810	The American Flag	Revised. This policy was revised to specify that, as required by 2018-6, the District will display the official motto of the State of Florida ("In God We Trust") in a conspicuous place in all schools in the District and in each building used by the board.	Superintendent
2371	Hope Scholarships	<p>New. We are proposing this new policy as a result of 2018-6. This law provides that students in public schools are eligible to apply for a Hope Scholarship if they are subjected to an "incident" as that term is defined in F.S. 1002.40(3). The policy outlines provisions related to eligibility, required investigations, parental notification, statewide assessments, and the term of a Hope Scholarship. Importantly, because of issues with the wording of the Hope Scholarship statute, there is confusion statewide as to whether it must be established that a student was actually subjected to (as opposed to simply reported) an incident in F.S. 1002.40(3) in order to be eligible for a Hope Scholarship. Please note that the premise upon which this new policy template is based is that students are eligible for a Hope Scholarship if it is established that the student was subjected to and subsequently reported an "incident." Finally, the statute requires Districts to provide notice to parents of their right to participate in the Hope Scholarship Program upon the conclusion of an investigation of an incident or within fifteen (15) days, whichever is sooner. To avoid any timing issues, we have included policy language requiring that the District provide the required notice (1) upon the conclusion of an investigation and a finding that the student was subjected to an incident or (2) after fifteen (15) days. Thus, Policy 2371 requires District staff to complete their investigations within fifteen (15) days because, based upon Neola's analysis of the statute, a student is not eligible to receive the required notice if the District investigates and concludes within fifteen (15) days that the student who reported the "incident" was not actually subjected to the "incident."</p>	C&I

Summary Points for Recommended Board Policy Changes

Policy #	Policy Title	Summary Points	Owner
2623	Student Assessment	This policy was revised to include required language pertaining to the District's responsibility to make industry certification examinations, national assessments, and Statewide assessments available to students in Florida Virtual School. These revisions are the result of 2018-6.	C&I
5112	Entrance Requirements	Revised. The revisions to this policy specify when the superintendent may or may not require evidence of the age of a child in the District. These revisions are the result of 2018-134.	C&I
5113	School of Choice Options	Replaced. The revisions to this policy are primarily technical; that is, we have replaced references to the "No Child Left Behind Act" with the "Elementary and Secondary Education Act, as amended." Additionally, we deleted policy language that is specific to the No Child Left Behind Act. (Staff felt it was more efficient to replace the policy than insert and delete language throughout the document.)	C&I
5200	Attendance	Revised. The revisions to this policy are the result of statutory amendments outlined in 2018-134 regarding activities that the District must undertake when no valid reason is found for a student's non-enrollment. We also revised other provisions of the policy simply to make the policy clearer and to outline options the District may take when dealing with students who are absent from school.	C&I
5460	Graduation Requirements	Revised. Revisions to this policy include additional options for students to earn credit when completing an apprenticeship or pre-apprenticeship program registered with the Florida Department of Education. Additionally, we included provisions specifying that certain computer science courses may be taken to satisfy high school graduation requirements (see also the revisions above to Policy 2215). These revisions are the result of 2018-150 and 2018-154.	C&I

Summary Points for Recommended Board Policy Changes

Policy #	Policy Title	Summary Points	Owner
5780	Student/Parent Rights	Revised. Revisions to this policy reference the availability of the Hope Scholarship Program and Reading Scholarships as outlined in 2018-6.	C&I
8462	Student Abuse and Neglect	Revised. This policy was revised to clarify that employees who report abuse, abandonment and/or neglect of a student may be entitled to certain statutory liability protections as set forth in F.S. 39.203. These revisions are the result of 2018-5.	C&I
9800	Charter Schools	Revised. The revisions to this policy are in accord with the revisions to F.S. 1002.33 (see 2018-6).	C&I
6233	District Budget	Revised. Revisions to this policy are the result of 2018-6 and include revisions to the available types of categorical appropriations.	Finance

Summary Points for Recommended Board Policy Changes

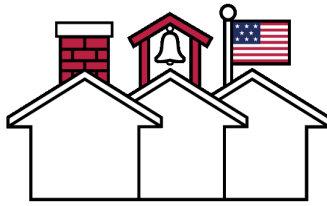
Policy #	Policy Title	Summary Points	Owner
6320	Purchasing and Contracting for Commodities and Contractual Services	<p>Revised. The only revision to this policy is the recommended deletion of the optional language permitting Districts to exempt the purchase of food products and milk from competitive solicitation.</p> <p>Importantly, Florida Administrative Code Rule 5P-1.003(2)(i) was revised and transferred to 5P-2.002 on June 21, 2018. Prior to June 21, 2018, the rule provided that Boards had authority to adopt policies exempting the purchase of food products and milk from the bid requirements of Florida Administrative Code Rule 6A-1.012. In the post-June 21, 2018, version of Rule 5P-2.002, this language was removed from the rule. Please note: the rule was revised by the Florida Department of Agriculture and Consumer Services, Division of Food Nutrition and Wellness, because that agency now has authority over certain school nutrition issues. In sum, because our optional policy language was based on the authority in Rule 5P-1.003(2)(i), and such authority was removed in Rule 5P-2.002, we have elected to remove the language as an option. We will continue to monitor rulemaking in the event the deletion of the language by the Department of Agriculture and Consumer Services is addressed in another rule.</p>	Finance
6322	Construction Contracting and Bidding	Revised. The revisions to this policy are the result of statutory changes and work with other client Districts. Specifically, pursuant to 2018-6, the	Finance
6325	Procurement - Federal Grants/Funds	Revised. The revisions to this policy are intended to clarify certain requirements related to procurement when utilizing federal grants/funds, including modifications to certain monetary thresholds.	Finance
7310	Disposition of Surplus Instructional Property	Revised. This policy was revised as a result of 2018-6 to make clear that tangible personal property may be made available to charter schools under certain circumstances.	Finance

Summary Points for Recommended Board Policy Changes

Policy #	Policy Title	Summary Points	Owner
1590	Personnel File	<p>Revised. Multiple bills were passed during the 2018 legislative session (2018-5 and 2018-150) that strongly enhance the responsibilities of Boards to address misconduct. As you will observe from the revisions, the Legislature was very concerned with acts of misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student. To assist District staff, we have proposed adding language to these policies regarding what information must be contained in personnel files, including performance-related documents and information clearly indicating when an employee resigns or is terminated before an investigation of alleged misconduct by the employee affecting the health, safety, or welfare of a student. Likewise, we also included references to the requirement that the District report legally sufficient complaints to the Florida Department of Education within thirty (30) days of the date on which the subject matter of the complaint comes to the attention of the District. These revisions are the result of 2018-150. Although these additions are not required to be set forth in policy, Neola believes the additions will better assist District staff in complying with their responsibilities to maintain complete and accurate personnel files.</p>	HR
3590	Personnel File	Revised. See #1590.	HR
4162	Drug and Alcohol Testing of Employees Who Perform Safety Sensitive Functions	<p>Revised. This policy was revised as a result of an audit conducted in an out-of-state school district. The audit concluded that our policy template language needed to be revised to include all elements outlined in 49 C.F.R. 382.601 with respect to educational materials related to certain federal regulations, Board policies, and procedures. The proposed revisions address the concerns raised in the audit.</p>	HR
4590	Personnel File	Revised. See #1590.	HR

Summary Points for Recommended Board Policy Changes

Policy #	Policy Title	Summary Points	Owner
8141	Mandatory Reporting of Misconduct by Certificated Employees	Revised. The Superintendent is now mandated by law to notify law enforcement of any misconduct that would result in disqualification from educator certification or employment. Also, Districts are now required to provide parents with notification of alleged acts of misconduct that affect the health, safety or welfare of a student, including misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student, or any conduct that would result in disqualification from educator certification or employment. We strongly recommend that you pay close attention to the requirements related to parental notification of alleged misconduct. Finally, we also included required language that notifies employees who report misconduct which affects the health, safety or welfare of a student that they are entitled to certain statutory liability protections under Florida law.	HR
8420	Emergency Evacuation of Schools	Revised. This policy was revised to clarify that emergency egress and relocation drills (including fire drills) are required to be conducted in accordance with the requirements of the Florida Fire Prevention Code, the Fire Code, and the Life Safety Code. We believe that referring to these different authorities will assist the District in determining the frequency with which these drills must be conducted.	Operations
8500	Food Service Program	Revised. The revisions to this policy are a result of our work in another District. Specifically, Neola has been advised that the USDA's position is that an appropriate "team" is required to approve any dietary modification to the school's USDA-reimbursable meal pattern for a student, whether or not that student has a disability or is eligible for a Section 504 plan. The revisions specify the manner in which such decisions will be made.	Operations



Book Policy Manual
Section Vol. 19, No. 1 - REVISED
Title Copy of THE AMERICAN FLAG
Code *po8810 BD 12 20 18
Status
Adopted August 13, 2013

8810 - **THE AMERICAN FLAG AND OFFICIAL MOTTO OF THE STATE OF FLORIDA**

Salute to the Flag

The Pledge of Allegiance to the American Flag shall be rendered daily according to the provisions of F.S. 1003.44.

Display of the Flag

A. Out-of-Doors

The flag of the United States shall be displayed daily upon the grounds of each school on a suitable flag staff when the weather permits. If the flag is display outdoors for twenty-four (24) hours, it must be illuminated.

B. In the Classroom

Each classroom shall display the flag of the United States on an appropriate staff.

Flying the Flag at Half-Staff

Etiquette regarding the U.S. Flag says, "The flag is to be flown at half-staff in mourning for designated, principal government leaders and upon **presidential** or **gubernatorial** order."

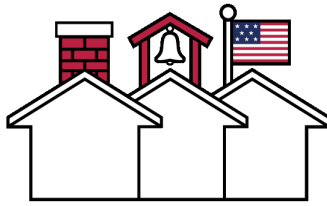
Display of the Official Motto of the State of Florida

The official motto of the State of Florida, "In God We Trust", shall be displayed in a conspicuous place in all schools in the District and in each building used by the School Board

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Legal F.S. 1000.06, 1001.41, 1003.44
U.S. Public Law No. 623, as amended by U.S. Public Law No. 829

Last Modified by Brenda Davis on December 20, 2018



Book Policy Manual
Section Vol. 19, No. 1 - REVISED
Title NEW POLICY - VOL. 19, NO. 1 - HOPE SCHOLARSHIPS
Code *po2371 LTM/bd 12 18 18
Status

NEW POLICY - VOL. 19, NO. 1

2371 - HOPE SCHOLARSHIPS

Students subjected to an incident of violence or bullying at school have the opportunity to seek a transfer to another District school with capacity or request a scholarship to attend an eligible private school.

Eligibility

Contingent upon availability, a student in grade K-12 is eligible for a Hope Scholarship if it is established that the student was subjected to, and subsequently reported to the Principal, any of the following incidents (as set forth in F.S. 1002.40(3)) at school, on a school bus, at a school bus stop, at a school related/sponsored program or activity, or at any other school location:

- A. battery;
- B. harassment (see Policy 5517.01 - Bullying and Harassment);
- C. hazing (see Policy 5516 - Student Hazing);
- D. bullying (see Policy 5517.01 - Bullying and Harassment);
- E. kidnapping;
- F. physical attack;
- G. robbery;
- H. sexual offenses (including harassment, assault, or battery) (see Policy 5517.02 - Sexual Violence);
- I. threat or intimidation; or
- J. fighting.

Investigation and Parental Notification of Hope Scholarship Program

Upon receipt of a report from a student of any of the incidents set forth herein, the Principal shall provide a copy of the report to the parent of the student and investigate the incident within fifteen (15) days to determine if the incident must be reported to the Florida Department of Education's (FLDOE) Automated Student Information System.

Within twenty-four (24) hours after receipt of the report, the Principal shall provide a copy of the report to the parent of the alleged offender and to the superintendent.

Upon conclusion of the investigation and a finding that the student was subjected to any of the incidents set forth herein, the District shall notify the parent of the existence of the Hope Scholarship Program using the Hope Scholarship Notification Form (Form IEPC-

HS1) developed by the FLDOE.

In the event an investigation is not concluded within fifteen (15) days, the District shall notify the parent of the existence of the Hope Scholarship Program using the Hope Scholarship Notification Form (Form IEPC-HS1) developed by the FLDOE.

Parent Notification of Withdrawal to Eligible Private School

Parents who elect to attend an eligible private school through the Hope Scholarship Program must inform the District at the time of withdrawal.

Statewide Assessments

The District will notify any student who resides in the District and receives a Hope Scholarship, and his/her parent, about the locations and times to take all Statewide assessments. Parents shall be responsible for transporting the student to the assessment site.

Term of Hope Scholarship

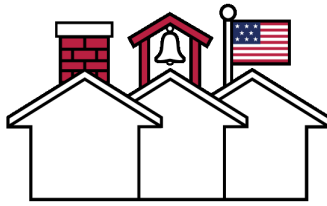
A Hope Scholarship shall remain in force until the student graduates from high school.

© Neola 2018

Legal F.S. 1002.40
 F.A.C. 6A-6.0951

Cross References po5516 - STUDENT HAZING
 po5517.01 - BULLYING AND HARASSMENT
 po5517.02 - SEXUAL VIOLENCE

Last Modified by Brenda Davis on December 19, 2018



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of STUDENT ASSESSMENT
Code	*po2623 CT/bd 12 21 18
Status	
Adopted	August 13, 2013
Last Revised	December 11, 2018

2623 - **STUDENT ASSESSMENT**

The School Board shall assess student achievement and needs in all program areas in compliance with the law and rules of the State Board of Education. The purpose will be to determine the progress of students and to assist them in attaining student performance objectives and the educational achievement goals of this District. Each student must participate in the Statewide, standardized assessment program required by law.

Student performance data shall be used in developing objectives for the school improvement plan, evaluating instructional personnel and administrative personnel, assigning staff, allocating resources, acquiring instructional materials and technology, implementing performance-based budgeting, and promoting and assigning students to educational programs. The analysis of student performance data will identify strengths and needs in the educational program and trends over time, and be used in conjunction with budgetary planning and development of remediation programs.

The Board shall require the following:

- A. mandatory participation by all eligible students as defined by State Board of Education rules;
- B. [industry certification examinations, national assessments, and Statewide assessments offered by the District be made available to all Florida Virtual School students in the District;](#)
- C. [industry certification examinations, national assessments, and](#) Statewide assessments be taken at the student's regularly assigned school, unless an alternative site is mutually agreed to by the District and the Florida Virtual School or authorized contractor;

[The District will notify students of the date and time of the administration of each examination or assessment.](#)

- D. parents be informed of the testing program of the schools and of the Statewide, standardized tests or the local assessments that are to be administered to their children;
- E. data regarding individual test scores on either the Statewide, standardized tests or the local assessments be entered on the student's cumulative record, where it will be subject to the policy of this Board regarding student records;
- F. school and District test results will be reported to the public annually;
- G. the Superintendent shall develop procedures for the annual assessment of first, second, third, and fourth grade students on their reading proficiency and identify those students who are reading below grade level. S/He shall ensure that each student's teacher is involved in the assessment and in the identification of those students who are reading below grade level.

The District will notify the parent of each student who exhibits a deficiency in reading, shall consult with the parent in the development of a progress monitoring plan, and will provide intensive reading instruction to the student until the deficiency is corrected.

Statewide Standardized Assessment

The Board shall administer the Statewide, standardized assessments to students at the grade levels and for the subjects designated by the Florida Commissioner of Education. The Statewide standardized assessment program consists of Statewide standardized comprehensive assessments, end-of-course (EOC) assessments, and the Florida Standards Alternate Assessment.

A Statewide standardized EOC assessment must be used as the final cumulative examination for its associated course. No additional final assessment may be administered in a course with a Statewide, standardized EOC assessment. A District-required local assessment may be used as the final cumulative examination for its associated course in accordance with Board policy.

Local Assessments

The District shall administer a local assessment that measures student mastery of course content at the necessary level of rigor for the grade levels/subjects that are not included in the subjects and grade levels measured under the Statewide, standardized assessment program. The course content that will be measured by the local assessments is set forth in the State standards that are required by F.S. 1003.41 and in the course description.

The District will provide a student's performance results on District-required local assessments to the student's teachers and parents no later than thirty (30) days after administering such assessments unless the superintendent determines in writing that extenuating circumstances exist and report the extenuating circumstances to the Board.

Scheduling of Assessments

- A. The Board will establish schedules for the administration of any Statewide, standardized assessments and District-required assessments and approve the schedules as an agenda item at a Board meeting. The Board will publish the testing schedules on its website using the Department of Education's uniform calendar with the information required by State law.

The Board will submit the schedules to the Department of Education by October 1st of each year. Each District school will publish the schedules for Statewide, standardized assessments and District-required assessments on its website using the uniform calendar.

- B. The Board will not schedule more than five percent (5%) of a student's total school hours in a school year to administer Statewide, standardized assessments and District-required local assessments. The Board will secure written consent from a student's parent before administering District-required local assessments that, after applicable Statewide standardized are scheduled, exceed the five percent (5%) test administration limit for that student. The five percent (5%) test administration limit for a student may be exceeded if necessary to provide test accommodations that are required by an IEP or are appropriate for an English language learner who is currently receiving services in the District's English language learner program.

Assessment Preparation

No school in this District may suspend the regular program of curricula to administer practice assessments or engage in other assessment-preparation activities for a Statewide, standardized assessment. However, the Board authorizes schools to:

- A. distribute to students sample assessment books and answer keys that are published by the Florida Department of Education;
- B. provide individual instruction in assessment taking strategies without suspending the school's regular program of curricula for a student who scores at Level 1 or Level 2 on a prior administration of the Statewide assessment;
- C. provide individualized instruction in the content knowledge and skills assessed, without suspending the school's regular program of curriculum for a student who scores at Level 1 or Level 2 on a prior administration of the Statewide assessment or a student who, through a diagnostic assessment administered by the District is identified as having a deficiency in the content knowledge and skills assessed; and
- D. administer a practice assessment or engage in other assessment preparation activities for the Statewide assessment which are determined necessary to familiarize students with the organization of the assessment, the format of the assessment items, and the assessment directions, or which are otherwise necessary for the valid and reliable administration of the assessment, as set forth in rules adopted by the State Board of Education.

Students with Disabilities

A. Participation in Statewide Standardized Assessments with or without Accommodations

All students with disabilities will participate in the Statewide standardized assessment program based on State standards, pursuant to F.A.C. 6A-1.09401, without accommodations unless the student's individual educational plan (IEP) team, or the team that develops the plan required under Section 504 of the Rehabilitation Act, determines and documents that the student requires allowable accommodations during instruction and for participation in a Statewide standardized assessment.

"Accommodations" are defined as adjustments to the presentation of the Statewide standardized assessment questions, methods of recording examinee responses to the questions, scheduling for the administration of a Statewide standardized assessment to include amount of time for administration, settings for administration of a Statewide standardized assessment, and the use of assistive technology or devices to facilitate the student's participation in a Statewide standardized assessment. Accommodations that negate the validity of a Statewide standardized assessment are not allowable.

The provision of accommodations for students with disabilities shall be provided in accordance with section 4 (a) through (e) of F.A.C. 6A-1.0943 and applicable State and Federal laws.

B. Florida Standards Alternate Assessment

A student with a disability, as defined in F.S. 1007.02(2), for whom the IEP Team determines that the Statewide standardized assessments cannot accurately measure the student's abilities, taking into consideration all allowable accommodations, shall have assessment results waived for the purpose of receiving a course grade and a standard high school diploma. Such a waiver shall be designated on the student's transcript. The statement of waiver shall be limited to a statement that performance on an assessment was waived for the purpose of receiving a course grade or a standard high school diploma, as applicable.

The alternative assessment program is designed for a student with a significant cognitive disability and includes the Florida Standards Alternate Assessment (FSAA) – Performance Task and the FSAA – datafolio assessments. The decisions of whether a student is eligible to participate in the alternative assessment program and whether the student should participate in the FSAA – Performance Task or FSAA – datafolio assessments is determined by the student's IEP team and delineated on the student's IEP. Such determination must be in accordance with the criteria set forth in Florida law including, but not limited to, F.S. 1008.212 and F.A.C. 6A-1.0943 and 6A-1.09430.

C. Extraordinary Exemptions

A student with a disability for whom the IEP team determines is prevented by a circumstance or condition, as those terms are defined in F.S.1008.212, from physically demonstrating the mastery of skills that have been acquired and are measured by the Statewide standardized assessment, a Statewide standardized end-of-course assessment, or an alternate assessment pursuant to F.S. 1008.22(3)(c) shall be granted an extraordinary exemption from the administration of the assessment. A learning, emotional, behavioral, or significant cognitive disability or the receipt of services through the homebound or hospitalized program is not, in and of itself, an adequate criterion for the granting of an extraordinary exemption.

Once an IEP Team determines that a student with a disability is prevented by a "circumstance" or "condition" as defined in F.S. 1008.212 from physically demonstrating the mastery of skills that have been acquired and are measured by the Statewide standardized assessment, a Statewide standardized end-of-course assessment, or an alternate assessment under F.S. 1008.22(3)(c), the IEP Team, which must include the parent, may submit to the superintendent a written request for an extraordinary exemption from the administration of the assessment pursuant to F.S. 1008.212.

The written request for an extraordinary exemption may be made at any time during the school year but not later than sixty (60) days before the first day of the administration window of the assessment for which the request is made. The request must include the following information:

1. A written description of the student's disabilities, including a specific description of the student's impaired sensory, manual, or speaking skills.
2. Written documentation of the most recent evaluation data.
3. Written documentation, if available, of the most recent administration of Statewide standardized assessments.
4. A written description of the circumstances' or conditions', as defined above, effect on the student's participation in Statewide standardized assessments.
5. Written evidence that the student has had an opportunity to learn the skills being tested.
6. Written evidence that the student has been provided appropriate instructional accommodations.

7. Written evidence as to whether the student has had the opportunity to be assessed using the instructional accommodations on the student's IEP which are allowable in the administration of a Statewide standardized assessment.
8. Written evidence of the circumstance or condition as defined above.
9. The name, address, and phone number of the student's parent.

The superintendent will recommend to the Commissioner of Education whether the request should be granted or denied, and the Commissioner will grant or deny the requested exemption within thirty (30) calendar days of receipt of the superintendent's request. A copy of the District's procedural safeguards as required in F.A.C. 6A-6.03311 shall be provided to the parent. If the parent disagrees with the IEP Team's recommendation, the dispute resolution methods described in the procedural safeguards shall be made available to the parent.

D. Exemption Options for Students with a Medical Complexity

In addition to the exemption option available under F.S. 1008.212, a student with a medical complexity as defined in F.S. 1008.22 may be exempt from participating in Statewide standardized assessments, including the Florida Standards Alternate Assessment. If a parent consents in writing and the student's IEP team determines that the student should not be assessed based on medical documentation that confirms that the student meets the criteria of medical complexity, the parent may select from the assessment exemption options set forth in F.S. 1008.22.

Florida Tax Credit Scholarship Program

If a student who resides in the District and qualifies for a Florida Tax Credit Scholarship attends an eligible private school, pursuant to State law, that has chosen not to administer the Statewide, standardized assessments, the District shall designate, upon the request of the parent, an assessment site where the student can participate in the Statewide, standardized assessment. The parent is responsible for providing transportation to the assessment site.

Test Administration and Security

The District may contract with qualified contractors to administer and proctor Statewide, standardized assessments or local assessments required under State law. Assessments may be administered or proctored by qualified contractors at sites that meet criteria established by rules of the State Board of Education and adopted pursuant to State law to implement these contracting requirements.

The District may use District employees, such as education paraprofessionals, to administer and proctor Statewide, standardized assessments or assessments associated with Florida approved course under F.S. 1003.499. District employees will be trained according to rules of the State Board of Education before performing such duties.

The Board shall take appropriate and necessary actions against any employee who knowingly and willfully violates test security rules adopted by the FLDOE for any Statewide, standardized assessments.

The Superintendent shall develop administrative procedures for test security that will maintain and ensure the integrity of District and State assessments.

Revised 3/4/14
Revised 3/24/15
Revised 4/12/16
Revised 12/11/18

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Legal

F.S. 1002.37

F.S. 1002.395

F.S. 1003.4282

F.S. 1008.212

F.S. 1008.22

F.S. 1008.23

F.S. 1008.24

F.S. 1008.25

F.A.C 6A-1.09422

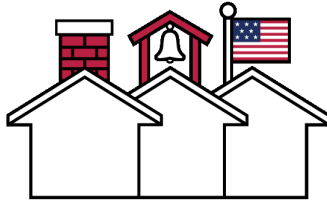
F.A.C. 6A-1.0943

F.A.C. 6A-1.09430

F.A.C. 6A-1.09431

F.A.C. 6A-1.09432

Last Modified by Brenda Davis on December 21, 2018



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of ENTRANCE REQUIREMENTS
Code	*po5112 LTM/bd 01 09 19
Status	
Adopted	August 13, 2013
Last Revised	December 11, 2018

5112 - **ENTRANCE REQUIREMENTS**

The School Board hereby establishes entrance age requirements for students which are consistent with statute and sound educational practice and requires the equitable treatment of all eligible children.

Pursuant to State law, all children who have attained the age of six (6) years or who will have attained the age of six (6) years by February 1st of any school year or who are older than six (6) years of age but who have not attained the age of sixteen (16) years, except as otherwise provided in Florida statute, are required to attend school regularly during the entire school term. Further, all children enrolling in a District school shall meet the immunization requirements set forth in F.S. 1003.22, as well as provide evidence of a physical exam as required by State law.

The Superintendent may require evidence of the age of any child who seeks to enroll in the District or who the Superintendent believes to be within the limits of compulsory attendance as provided by law; however, the Superintendent will not require evidence from any child who meets regular attendance requirements by attending any of the following schools or programs:

- A. a parochial, religious, or denominational school;
-
- B. a private school supported in whole or in part by tuition charges or by endowments or gifts;
-
- C. a home education program that meets the requirements of F.S. Chapter 1002; or
-
- D. a private tutoring program that meets the requirements of F.S. Chapter 1002.

In addition, consistent with rules adopted by the State Board of Education, children with disabilities who have attained the age of three (3) years shall be eligible for admission to the District's special education programs and for related services. Children with disabilities younger than three (3) years of age who are deaf or hard of hearing, visually impaired, dual sensory impaired, orthopedically impaired, other health impaired, who have experienced traumatic brain injury, who have autism spectrum disorder, established conditions, or who exhibit developmental delays or intellectual disabilities may be eligible for special programs and may receive services in accordance with rules of the State Board of Education. The identification of established conditions for children birth through two (2) years of age and developmental delays for children birth through five (5) years of age shall be in accordance rules adopted by the State Board of Education.

Further, as required by F.S. 1003.22 and Policy 5320, Immunization and Health Examination, all children enrolling in a District school shall meet the immunization requirements set forth in State law, as well as provide evidence of a physical exam as required by State law.

Children entering kindergarten in this District for the first time must comply with F.S. 1003.21 regarding entry age. A child must be five (5) years old on or before September 1st, in order to meet the Florida age requirement for kindergarten. A child under age six (6) who is enrolled in kindergarten will be considered of compulsory school age.

First Grade

Children entering first grade in this District for the first time must comply with F.S. 1003.21. Any child who has attained the age of six (6) years on or before September 1st of the school year and who has been enrolled in a public school or who has attained the age of six (6) years on or before September 1st and has satisfactorily completed the requirements for kindergarten in a non-public school, or who otherwise meets the criteria for admission or transfer in a manner similar to that applicable to other grades, shall progress according to the District's student progression plan.

Students transferring to first grade from a kindergarten program other than the one offered by the District will need written verification of satisfactory completion of kindergarten from the public or non-public school attended. Home education is not an option. Verification forms are available at each elementary school.

Initial Entry

- A. Children entering the District for the first time must comply with F.S. 1003.21 and with the District's *Student Progression Plan*. Students must have an immunization record on file at the school. Any student who does not have the proper immunization shall be temporarily excluded from attendance until compliance has been documented.
- B. Each child who is entitled to admittance to kindergarten or is entitled to any other initial entrance into a public school in the District must have a certification of a school-entry health examination performed within one (1) year before enrollment in school. Students transferring into the District from a school within the State of Florida who have completed physical examination form as part of their school record need not be re-examined. Examinations taken out-of-state may be accepted if performed within one (1) year of entry and include documentation and reported on the official forms of the physician. A student shall have up to thirty (30) school days to present a certification of a school-entry health examination. Children and youths who are experiencing homelessness and children who are known to the Department as homeless, as defined in F.S. 39.0016, shall be given a temporary exemption for thirty (30) school days. The school health services plan shall contain provisions to assist students in obtaining the health examinations.
- C. A child may be exempt from the required health examination and/or immunization upon written request of the parent or guardian of such child stating an objection to examination and/or immunization on religious grounds or for medical reasons certified by a competent medical authority.
- D.
 - A. Any student and/or his/her parent(s) who enters the District for the first time must disclose the following information at the time of enrollment:
 1. prior school expulsions;
 2. arrests resulting in a charge;
 3. juvenile justice actions; and
 4. referrals to mental health services.

Any student who discloses any of the above-referenced matters is subject to the provisions of the Code of Student Conduct, Policy 5500, and Policy 5610 relating to disciplinary placement and/or assignment of students.

MAXIMUM AGE FOR ATTENDANCE IN THE REGULAR HIGH SCHOOL PROGRAM

A student reaching the age of twenty (20) years on or before September 1st of any year shall be considered ineligible for attendance in high school. The student shall be informed of opportunities to continue his/her education in a different environment, including, but not limited to, adult education and high school equivalency examination preparation. However, exceptional education students may remain in school until the student earns a standard diploma up through and including the school year in which the student turns twenty-two (22) years of age.

- A. Any parent/guardian of a student under the age of eighteen (18) or an adult student when initially enrolling in a District school for the first time shall be required to present:
 1. certification of immunization as required by the Department of Health; (An exemption may be granted as provided in F.S. 1003.22)

2. evidence of date of birth pursuant to F.S. 1003.21;
3. evidence of health examination pursuant to F.S. 1003.22;
4. proof of residency in Indian River County; and
5. a report card from the last school attended if the student has previously been enrolled in another school. (In the absence of a report card the student shall be temporarily assigned to the grade deemed appropriate until a copy of the official record is received.)

The person enrolling the student will be required to complete the enrollment form. The form includes a section that identifies the persons authorized to remove the student from school for proper and legitimate purposes other than the students' parents. The number of authorized adults is limited to six (6). Only the person enrolling the student has the right to change the name(s) of the person(s) on the list. Each parent will have the right to pick-up, visit, and meet with his/her student at school, without the need for consent, unless the school has received a certified copy of an enforceable court order that provides to the contrary. A certified copy of an enforceable court order is also required to change names on the enrollment form.

B. Voluntary Pre-Kindergarten—A student who has attained or will attain the age of four (4) years on or before September 1st of the school year shall be eligible for admission to voluntary pre-kindergarten.

C. Students, who are participating in a home education program in accordance with F.S. 1002.41, may be admitted to the public schools of this District on a part-time basis. Admission consideration is restricted to middle and high schools and the following shall apply:

1. Students in home education who wish to attend public schools must have met the criteria for a home education program during the entire semester immediately prior to the time of admission, meet the same registration requirement as full-time students, and enroll for and attend at least one (1) regularly scheduled class period at the zoned school. Such students must register prior to the start of the semester they will attend. Students enrolled in public school full time will be given priority in course registration. Homeschooled students who are excluded from a class/course at their zoned school due to space limitation may attend another school if space in that class/course is available and a variance is granted. Students in exceptional student education will be provided services as required by law.
2. Students enrolled in home education programs who have requested to participate in an extra-curricular activity that requires enrollment in a curricular program will be allowed to register for the program immediately with no requirement for one (1) full prior semester of home education enrollment. The student's eligibility to participate in extra-curricular activities shall be governed by F.S. 1006.15.
3. The District is not responsible for the transportation of students in a home education program to or from the school. The school Principal will establish the time and place for arrival and departure of home education students. Students who attend school on a part-time basis are subject to all applicable rules and regulations pertaining to full-time students, including required immunization. Attendance on a part-time basis does not entitle the student to participate in non-interscholastic, extra-curricular activities, including graduation events.

Verification of Residence

Verification of a parent or guardian's residence shall be required at the time the child registers in a District school. Verification of residence may also be required at any other time at the discretion of the Superintendent, ~~or designee.~~

Notification of in Loco Parentis

In cases in which a student is temporarily not residing with his/her parents or legal guardian for a short period of time, the parent or legal guardian of the student shall designate in writing that adult person with whom the student resides who stands in loco parentis to the student in order for him/her to be admitted or continue in school. This statement shall be notarized and presented to the principal.

Revised 3/24/15
 Revised 7/28/15
 Revised 4/12/16
 Revised 12/11/18

Legal

F.S. 1003.01

F.S. 1003.21

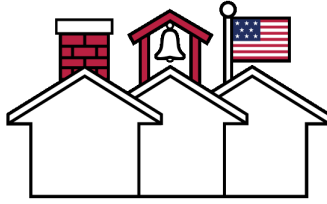
F.S. 1003.22

F.S. 1006.07

F.S. 1012.584

F.A.C. 6A-1.0985

Last Modified by Brenda Davis on January 9, 2019



Book Policy Manual
Section Vol. 19, No. 1 - REVISED
Title Replacement Copy of SCHOOL OF CHOICE OPTIONS
Code *po5113 LTM/bd 2 28 19
Status
Adopted August 13, 2013

REPLACEMENT POLICY - VOL. 19, NO. 1

5113 - SCHOOL OF CHOICE OPTIONS PROVIDED BY FEDERAL LAW

The School Board acknowledges that the Elementary and Secondary Education Act, as amended, provides for students attending a "persistently dangerous" school, as defined by Florida law, have the right to transfer to another "safe" school in the District. If there is not another "safe" school in the District providing instruction at the student's grade level(s), the Superintendent shall contact neighboring counties and request that they permit students to transfer to a school in one (1) of those counties.

Furthermore, a student who is a victim of a "violent crime" on school property also has the right to transfer to another school. If there is not another school in the District providing instruction at the student's grade level, the Superintendent shall contact neighboring counties and request that they permit that student to transfer to a school in one (1) of those counties providing instruction at the student's grade level.

The Superintendent shall develop, and revise as necessary, administrative procedures necessary to implement this policy. Furthermore, the Board authorizes such transfers in accordance with the administrative procedures.

Children who transfer in accordance with this policy will be permitted to remain at the school of transfer until completing the highest grade at the school.

Every Student Succeeds Act

F.S. 1002.20

F.S. 1002.38

F.S. Chapter 1008

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5113 - SCHOOL OF CHOICE OPTIONS

Parental Choice of Schools

~~This plan of school choice is based on the fundamental belief that informed parents and students can make good decisions regarding academic preparation that best meets the particular needs of that student.~~

- ~~A. Background—All students in the School District are assigned a specific school location. Parents may elect to apply for school transfers within the guidelines of this school choice policy, as stated below. A map of boundary lines for each attendance area is available in the Attendance Office.~~

- B. ~~Exceptions—This plan does not apply to a grade level change or a student who qualifies for certain exceptional student education programs. Parents may discuss the policies and procedures that address these issues with their principal. In addition, certain advanced level courses have some prerequisite course work as well as other selection criteria.~~
- C. ~~Space Availability—Magnet schools will follow class size amendment requirements. Student selections to magnet schools are based on a lottery process conducted before the kindergarten year. After that time, applications are filed by date received. Programs, especially those of a unique nature, will be available to secondary students in the District on a space available basis, as determined by class size amendment requirements, and may also require prerequisites or levels of performance for students to be eligible.~~
- D. ~~Request for Out of Zone Attendance Waiver—The District will utilize a Request for Out of Zone Attendance Waiver Form completed and signed by the parents. This request will include the reason for the request for transfer, either medical or undue hardship. Class size amendment requirements apply. A request to attend or transfer into an overcrowded school or one that is approaching the criteria for an overcrowded school shall not be granted. Out of zone requests must be approved annually. Once a student has transferred to another school, s/he may only transfer back to the original school at the end of the year. Beyond that, no additional request for transfer will be honored. Disruptive or other students not engaged in their academic program may lose access to choice the following year. If an out of zone attendance request is denied, the parent can request an appeal to the District level appeal committee. An appeal to the committee must be received ten (10) working days from the date of the letter of notification of denial from the District office. The committee shall consider the appeal and timely notify the parents of the outcome with a letter. This constitutes the final administrative decision.~~
- E. ~~Racial Diversity—The District strongly adheres to the principle of school desegregation. Transfer requests will only be accepted if student ethnic/racial population remains within accepted parameters of any binding court desegregation order.~~
- F. ~~Extra-Curricular Recruiting—Florida High School Activities Association does not allow student recruiting. Consequently, the School District will not allow students to transfer to another school for the sole purpose of participation in an extra-curricular activity. The School District forbids any employee from attempting to encourage a student to select a school on this basis. Principals may refuse to sign a Waiver of Eligibility Form if they suspect recruiting.~~
- G. ~~Equity of Resources—The District will take aggressive measures to ensure curricular standards and equity of resources.~~
- H. ~~Student Population Diversity—The School District will promote choice and re-draw boundary lines as appropriate to balance student population.~~
- I. ~~Transportation—The School District is not obligated to provide transportation for Out of Zone Attendance Waiver students. Parents who request a transfer are doing so with the full understanding that they provide transportation to the requested school. Students who attend magnet schools may be provided transportation on a limited basis through zoned bus stops.~~
- J. ~~Charter Schools~~

No Child Left Behind Transfer

Students attending a "persistently dangerous" school, as defined by State law, have the right to transfer to another "safe" school in the District. If there is not another "safe" school in the District providing instruction at the student's grade level(s), the Superintendent shall contact neighboring counties and request that they permit students to transfer to a school in one (1) of those counties.

Additionally, a student who is a victim of a "violent crime" on school property also has the right to transfer to another school. If there is not another school in the District providing instruction at the student's grade level, the Superintendent shall contact neighboring counties and request that they permit that student to transfer to a school in one (1) of those counties providing instruction at the student's grade level.

The Superintendent shall develop, and revise as necessary, administrative procedures necessary to implement this policy.

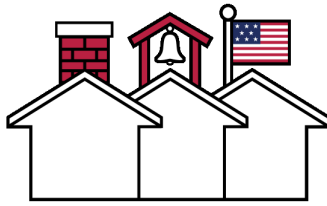
Furthermore, the Board authorizes such transfers in accordance with the administrative procedures.

Children who transfer in accordance with this policy will be permitted to remain at the school of transfer until completing the highest grade at the school.

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Legal P.L. 107-110
 F.S. 120.536, 120.54, 120.81, 1001.41, 1001.42(17), 1001.43, 1001.49, 1001.51
 F.S. 1002.20, 1002.38

Last Modified by Brenda Davis on February 28, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of ATTENDANCE
Code	*po5200 LTM/BD 01 24 19
Status	
Adopted	August 13, 2013
Last Revised	April 24, 2018

5200 - **ATTENDANCE**

The educational program offered by this District is predicated upon the presence of the student and requires continuity of instruction and classroom participation. Attendance shall be required of all students enrolled in the schools during the days and hours that the school is in session. School attendance is the responsibility of parents and students. Absences shall be reported to the school attendance office by the parent or adult student as soon as practicable.

In accordance with statute, the Superintendent shall require, from the parent of each student of compulsory school age or from an adult student who has been absent from school or from class for any reason, a statement of the cause for such absence. The School Board reserves the right to verify such statements and to investigate the cause of each single absence.

In addition, educators have the responsibility to encourage regular attendance of students, maintain accurate attendance records, and follow reporting procedures prescribed by the Superintendent. Schools will record absent and tardy student in the automated student attendance recordkeeping system.

The recording of student attendance for the purpose of administering the full-time equivalent program and other State purposes shall be as herein prescribed.

- A. The presence or absence of each student shall be determined daily at a period prescribed by the Principal. It shall be the duty of the Principal to determine that the teacher is notified when a student reports to school after the attendance check is made. All tardy and absent students shall be documented. No alternate system of recording student attendance may be used except as provided in State regulations and upon authorization of the School Board.
- B. Attendance may be counted if the student is actually present at school or away from school on a school day and is engaged in an educational activity which constitutes a part of the school approved educational program for the student. Attendance may include field trips, athletic contests, musical festivals, and similar activities when officially authorized under policies of the Board; but shall not include activities supervised or sponsored by a private individual or group. Under no conditions shall a student be required or permitted to answer roll call and then be excused from school attendance as a means of circumventing the law and regulations. Any falsification of attendance or a false report of FTE shall be deemed grounds for seeking the revocation of the teacher certificate as provided by law.
- C. Attendance of students for at least 180 days of instruction or the equivalent, as provided by law and regulations of the State Board of Education, shall be required except for absences due to illness or as otherwise provided by law, Board policies, and the *Code of Student Conduct*, which is incorporated by reference into this policy. A student who is enrolled in school shall be required to attend school regularly whether or not the compulsory attendance law applies.
- D. All required attendance documents shall be retained on the automated attendance system.
- E. Required attendance documents may not be destroyed except upon the authorization of the Board as provided in State regulations.

- F. The Principal shall be responsible for the administration of all laws, State Board of Education regulations, and Board regulations pertaining to student attendance and shall assure that all teachers and clerks are instructed in proper record keeping and will monitor as necessary. Any attendance report containing any material inaccuracies resulting from negligence of the Principal shall be considered a false report for which the Principal shall be subject to penalties as provided by law.
- G. Parent/Guardian verification of absence. The parent/guardian shall notify the school of his/her child's absence consistent with the provisions of the *Code of Student Conduct*, which is incorporated by reference into this policy.
- H. Attendance checks for administrative purposes. If a student is reported present during the school day and subsequently is absent without excuse, the Principal shall take appropriate action.
- I. Student absences and tardies. The general school attendance procedures contained in the *Code of Student Conduct* shall govern student tardies, excused absences, unexcused absences, and procedures for students who are beyond the compulsory attendance age. Specific attendance procedures for high school students contained in the *Code of Student Conduct* shall apply to students in grades 9-12.

Unexcused absences shall not be grounds for suspension from school but may result in detention or placement in existing alternative programs.

Provision shall be made for promoting school attendance through adjustment of personal problems, education of parents, and enforcement of the compulsory attendance laws and related child-welfare legislation. Accordingly:

- A. absences must be reported to the school by the parent or adult student as soon as practicable

Failure to report and explain the absence(s) shall result in unexcused absence(s). The final authority for determining acceptability of the reason for the absence(s) shall rest with the principal.

- B. upon each unexcused absence, or absence for which the reason is unknown, the principal shall contact the student's parent to determine the reason for the absence;
- C. teachers shall record absentees each period of the school day and report absences, excused and unexcused, as required by the school;
- D. ~~parents will be contacted using available contact information when a student has three (3) unexcused or unexplained absences to prevent the of patterns of nonattendance;~~
- E. when a student has at least five (5) unexcused absences or absences for which the reasons are unknown, within a calendar month, or ten (10) unexcused absences, or absences for which the reasons are unknown, within an ninety (90) calendar day period, the teacher shall report to the Principal that the child may be exhibiting a pattern of nonattendance. Unless there is clear evidence that the absences are not a pattern of nonattendance, the Principal will refer to the case to the school's Multi-tiered System of Supports (MTSS)/Individual Problem Solving Team to determine if early patterns of truancy are developing. If the MTSS/Individual Problem Solving Team finds that a pattern of nonattendance is developing, a meeting with the parent must be scheduled to identify potential remedies. If the problem is not resolved, MTSS/Individual Problem Solving Team will implement interventions set forth in, and act in accordance with, the requirements as provided in F.S. 1003.26. If a student subject to compulsory school attendance will not comply with attempts to enforce school attendance, the parent or the Superintendent shall refer the case to the case staffing committee pursuant to F.S. 984.12 and the Superintendent may file a truancy petition pursuant to the procedures in F.S. 984.151.
The Superintendent shall give written notice that requires enrollment or attendance within three (3) days after the date of notice, in person or by return-receipt mail, to the parent when no valid reason is found for a student's nonenrollment in school.
 1. If a parent refuses to participate in the remedial strategies determined by the MTSS because s/he believes that the strategies are unnecessary or inappropriate, the parent may appeal to the Board.
 2. The appeal will be heard by a hearing officer who will make recommendations for final action to the Board.
 3. If the notice and requirement are ignored, the Superintendent may refer the case to the MTSS at the school the student would be assigned according to attendance area policies or to the case staffing committee, established pursuant to F.S. 984.12.
- F. ~~absences must be reported to the school by the parent or adult student as soon as practicable. Failure to report and explain the absence(s) shall result in unexcused absence(s). The final authority for determining acceptability of the reason for the absence(s) shall rest with the principal.~~

A. The MTSS shall diligently facilitate intervention services and shall report the case back to the Superintendent only when all reasonable efforts to resolve the nonenrollment behavior are exhausted.

B. If the parent still refuses to cooperate or enroll the child in school, the Superintendent shall take such steps as are necessary to bring criminal prosecution against the parent. Subsequently, the Superintendent shall give written notice in

person or by return-receipt mail to the parent that criminal prosecution is being sought for nonattendance. The Superintendent may file a truancy petition, as defined in F.S. 984.03, following the procedures outlined in F.S. 984.151. C. If the Board's final determination is that the strategies of the MTSS are appropriate, and the parent still refuses to participate or cooperate, the Superintendent may seek criminal prosecution for noncompliance with compulsory school attendance.

If the parent of a child who has been identified as exhibiting a pattern of nonattendance enrolls the child in a home education program pursuant to F.S. Chapter 1002, the Superintendent shall provide the parent a copy of F.S. 1002.41 and the accountability requirements set forth in F.S. 1003.26. The Superintendent shall also refer the parent to a home education review committee composed of the District contact for home education programs and at least two (2) home educators selected by the parent from a District list of all home educators who have conducted a home education program for at least three (3) years and who have indicated a willingness to serve on the committee. The home education review committee shall review the portfolio of the student, as defined by F.S. 1002.41, every thirty (30) days during the District's regular school terms until the committee is satisfied that the home education program is in compliance with F.S. 1002.41(1)(d). The first portfolio review must occur within the first thirty (30) calendar days of the establishment of the program. The following provisions shall also occur if the committee does not determine that the home education program is in compliance with F.S. 1002.41(1)(d):

1. If the parent fails to provide a portfolio to the committee, the committee shall notify the Superintendent.
2. The Superintendent shall then terminate the home education program and require the parent to enroll the child in an attendance option that meets the definition of "regular school attendance" under F.S. 1003.01(13)(a), (b), (c), or (e) within three (3) days.
3. Upon termination of a home education program pursuant to this subparagraph, the parent shall not be eligible to reenroll the child in a home education program for 180 calendar days.
4. Failure of a parent to enroll the child in an attendance option as required by this subparagraph after termination of the home education program pursuant to this subparagraph shall constitute noncompliance with the compulsory attendance requirements of F.S. 1003.21 and may result in criminal prosecution under F.S. 1003.27(2).
5. Nothing contained herein shall restrict the ability of the Superintendent to review the portfolio pursuant to F.S. 1002.41(1)(e).

Each school shall also establish procedures to promote good attendance consistent with the policy.

Make-Up for Absences

For any absences excluding truancy the student shall have two (2) days to make up work for each day missed. Principals may grant time extensions to the student for extenuating circumstances.

For unexcused absences, each principal shall establish site-specific policies that encourage both regular attendance and high academic achievement, and shall review and modify these policies from time-to-time as required to maintain and improve their effectiveness.

Excused Absences

The Board considers the following factors to be reasonable excuses for time missed at school:

- A. Personal illness of the student (medical evidence may be required by the principal or designee for absences exceeding five (5) consecutive days).
- B. Court appearance of the student.
- C. Medical appointment of the student.
- D. An approved school activity.
- E. Insurmountable conditions. Insurmountable conditions are extreme weather conditions, communicable disease outbreak, and local conditions determined by the School District which, after taking into account the material circumstances, would render impracticable a student's attendance at school (F.A.C. 6A-1.09513).
- F. All other reasonable absences with prior approval of the Principal or designee.
- G. Attendance at a center under Children and Families Services supervision.

- H. Significant community events with prior permission of the Principal.
- I. Religious instruction or religious holiday.
- J. Death in the immediate family.
- K. Out-of-school suspension
- L. Confinement at a detention center
- M. Pregnancy related issues (see also Policy 5751).
- N. Appointments for a therapy service provided by a licensed health care practitioner or behavior analyst certified pursuant to Florida law for the treatment of autism spectrum disorder including, but not limited to, applied behavioral analysis, speech therapy, and occupational therapy.

Students shall not be given excused absences to remain out of school for the purpose of working, unless the job is an integral part of the student's instructional program.

Absences not included in excused absences listed above shall be unexcused.

Discipline

No student will be suspended for unexcused tardiness, lateness, absence, or truancy.

Any student who fails to attend any regularly scheduled class and has no excuse for absence should be referred to the appropriate administrator. Disciplinary action should include notification to parents or guardians.

A student's grade in any course is based on his/her performance in the instructional setting and shall not be reduced for reasons of conduct. If a student violates the attendance or other rules of the school, s/he should be disciplined appropriately for the misconduct, but his/her grades should be based upon what the student can demonstrate s/he has learned.

The Superintendent shall develop administrative procedures that:

- A. provide the student and his/her parents the opportunity to challenge the attendance record prior to notification and that such notification complies with applicable Board rules;
- B. require a school session that is in conformity with the rules of the State Board;
- C. govern the keeping of attendance records in accordance with the rules of the State Board;
- D. identify the habitual truant, investigate the cause(s) of his/her behavior, and consider modification of his/her educational program to meet particular needs and interests;
- E. require that students whose absence has been excused have an opportunity to make up work they missed and receive credit for the work, if completed;
- F. require that any student who, due to a specifically identifiable physical or mental impairment, exceeds or may exceed the District's limit on excused absence is referred for evaluation for eligibility either under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act of 1973 or other appropriate accommodation.

Habitual Truancy

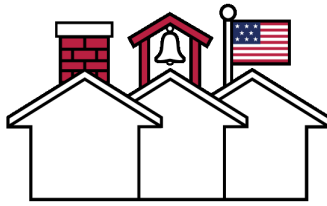
Whenever any student has a total of fifteen (15) unexcused absences from school within ninety (90) calendar days, with or without the knowledge or consent of the parent, s/he will be considered habitually truant. The Board authorizes the Superintendent to inform the student and his/her parents of the record of excessive absences as well as the District's intent to notify the Department of Highway Safety and Motor Vehicles, if appropriate. The Superintendent is authorized to file a truancy petition under F.S. 984.151 if a student has accrued at least five (5) unexcused absences, or absences for which the reasons are unknown, within a calendar month or ten (10) unexcused absences, or absences for which the reasons are unknown within a ninety (90) calendar day period or has had more than fifteen (15) unexcused absences in a ninety (90) calendar day period.

Revised 7/28/15
 Revised 11/22/16
 Revised 4/24/18

Legal

- F.S. 984.151
- F.S. 1002.20
- F.S. 1003.02
- F.S. 1003.21
- F.S. 1003.23
- F.S. 1003.24
- F.S. 1003.26
- F.S. 1003.27
- F.A.C. 6A-1.044, Pupil Attendance Records
- F.A.C. 6A-1.09512, Equivalent Minimum School Term for Compulsory Attendance Purposes
- F.A.C. 6A-1.09513, Parents' Responsibility for School Attendance
- F.A.C. 6A-1.09514, Excused Absences for Religious Instruction or Holiday

Last Modified by Brenda Davis on January 24, 2019



Book Policy Manual
 Section Vol. 19, No. 1 - REVISED
 Title Copy of GRADUATION REQUIREMENTS
 Code *po5460 KP/bd 12 18 18
 Status
 Adopted August 13, 2013
 Last Revised April 24, 2018

5460 - GRADUATION REQUIREMENTS

It shall be the policy of the School Board to acknowledge each student's successful completion of the instructional program appropriate to the achievement of District goals and objectives as well as personal proficiency by the awarding of a diploma at fitting graduation ceremonies.

Standards for Graduation

Beginning with students entering grade 9 in the 2013-14 school year, receipt of a standard high school diploma requires successful completion of twenty-four (24) credits, an International Baccalaureate curriculum, or an Advanced Placement curriculum.

The twenty-four (24) credits shall be distributed as follows:

Subject	Credits
English Language Arts	4
Social Studies	3
Mathematics	4
Science	3
Fine or performing arts, speech and debate, or practical arts or career & technical	1
Electives	7.5
Basic Physical education	1
Health (including CPR/AED instruction)	.5

A student who earns credit upon completion of an apprenticeship or pre-apprenticeship program registered with Florida Department of Education (FLDOE) under F.S. Chapter 446 may use such credit to satisfy the high school graduation credit requirements for one (1) fine or performing arts, speech and debate, or practical arts, or two (2) electives.

High school students will be provided opportunities to take "computer science" courses to satisfy high school graduation requirements.

Computer science courses that may be taken to satisfy high school graduation requirements include, but are not limited to, the following:

- A. High school computer science courses of sufficient rigor, as identified by the FLDOE, such that one (1) credit in computer science and the earning of related industry certifications constitute the equivalent of up to one (1) credit of the mathematics requirement, with the exception of Algebra I or higher-level mathematics, or up to one (1).

credit of the science requirement, with the exception of Biology I or higher-level science, for high school graduation.

- B. High school computer technology courses in 3D rapid prototype printing of sufficient rigor, as identified by the FLDOE, such that one (1) or more credits in such courses and related industry certifications earned may satisfy up to two (2) credits of mathematics required for high school graduation with the exception of Algebra I.

Online Course Requirement

At least one (1) course within the twenty-four (24) credits required must be completed through online learning. Students are not required to take the online course outside the school day or in addition to a student's courses for a given semester. An online course taken in grade 6, grade 7, or grade 8 if a high school course. This requirement is met through an online course offered by the Florida Virtual School, a virtual education provider approved by the State Board of Education, a high school, or an online dual enrollment course. A student who is enrolled in a full-time or part-time virtual instruction program pursuant to Policy 2370.01 - Virtual Instruction Program meets this requirement.

The virtual instruction options available through the District are outlined in Policy 2370.01 – Virtual Instruction.

Students may satisfy online course requirements in one of the following three (3) ways:

- A. completing a blended learning course;
- B. completing a course in which the student earns a nationally recognized industry certification in information technology that is identified on the CAPE Industry Certification Funding List pursuant to F.S. 1008.44; or
- C. passing the information technology certification examination without enrolling in or completing the corresponding course or courses, as applicable.

This requirement does not apply to a student who has an individualized education plan (IEP) pursuant to Policy 2460 - Exceptional Student Education which indicates that an online course would be inappropriate or to an out-of-state transfer student who is enrolled in a Florida high school and has one (1) academic year or less remaining in high school.

The required credits may be earned through equivalent, applied, or integrated courses or career education courses as defined in F.S. 1003.01(4), including work-related internships approved by the State Board of Education and identified in the course code directory. However, any must-pass assessment requirements must be met. An equivalent course is one (1) or more courses identified by content-area experts as being a match to the core curricular content of another course, based upon review of the Next Generation Sunshine State Standards and includes real-world applications of a career and technical education standard used in business or industry. An integrated course includes content from several courses within a content area or across content areas.

For courses that require Statewide standardized end-of-course assessments, a minimum of thirty percent (30%) of a student's course grade shall be comprised of performance on the Statewide standardized end-of-course assessment.

In order to graduate, students must earn passing scores on the State mandated testing or scores on a standardized test that are concordant with passing scores on the State mandated testing. Additionally, a student must earn a cumulative GPA of 2.0 on a 4.0 scale.

High School Diploma

The Board shall award a standard high school diploma to every student enrolled in this District who meets the requirements of graduation established by this Board or who properly completes the goals and objectives specified in his/her IEP including either the exemption from or the requirement to complete the State-mandated tests and the recommendation of the IEP Team.

Each student's standard high school diploma will include, as applicable, the following designations, if the student meets the criteria:

A. Scholar Designation

In order to earn the Scholar Designation, the student must, in addition to the requirements for a standard high school diploma, satisfy the following:

1. Mathematics - Earn one (1) credit in Algebra II and one (1) credit in statistics or an equally rigorous course.
2. Science - Pass the Statewide standardized Biology I end-of-course assessment and earn one (1) credit in chemistry or physics and one (1) credit in a course equally rigorous to chemistry or physics.

3. Social Studies - Pass the Statewide standardized United States History end-of-course assessment.
4. Foreign Language - Earn two (2) credits in the same foreign language.
5. Electives - Earn at least one (1) credit in an Advanced Placement, an International Baccalaureate, an Advanced International Certificate of Education, or a dual enrollment course.

B. Merit Designation

In order to earn the Merit Designation, a student must, in addition to the requirements for a standard high school diploma, attain one (1) or more industry certifications on the Florida Department of Education's current "Industry Certification Funding List".

Students and parents shall be provided information about diploma designations through an online education and career planning tool, which allows students to monitor their progress toward the attainment of each designation.

Honorary Diploma

An honorary diploma may be awarded in the case of such unfortunate circumstances as the severe disability or death of a student prior to graduation. The student must have been a senior in good standing to meet the requirements of graduation established by the Board at the time of the disability/death.

Early Admission Program

The high school graduation by means of the Early Admission to College Program is an alternative for the college-bound student during the normal senior year in high school. When the prescribed District conditions have been met, the student shall be awarded a high school diploma with the regular high school graduating class. The official college transcript shall be made a part of the student's high school permanent record file.

When students leave high school as Early Admission to College Program students, they may participate in graduation exercises with their graduation class and may be ranked in class using District policy regarding weighting of dual enrollment courses.

Early High School Graduation

For the purposes of this policy, the term "early graduation" means graduation from high school in less than eight (8) semesters or the equivalent by completion of the required number of credits.

A student who meets the requirements of F.S. 1003.4282(3)(a)-(e), earns three (3) credits in electives (a total of eighteen (18) credits), and earns a cumulative grade point average (GPA) of 2.0 on a 4.0 scale shall be awarded a standard high school diploma.

A student also has the option of early graduation if the student has completed a minimum of twenty-four (24) credits and otherwise meets the requirements for graduation.

Academically Challenging Curriculum to Enhance Learning (ACCEL)

The following ACCEL options are available: whole-grade and midyear promotion; subject-matter acceleration; virtual instruction in higher grade-level subjects; and the Credit Acceleration Program described below. Additional options may be available.

Students shall be advised of courses through which they can earn college credit, including Advanced Placement, International Baccalaureate, Advanced Placement curriculum, dual enrollment, and early admission courses, and career academy courses, and courses that lead to industry certification, as well as the availability of course offerings through virtual instruction.

Credit Acceleration Program (CAP)

High school credit in courses required for high school graduation may be earned through passage of an end-of-course assessment administered under F.S. 1008.22, an advanced placement examination, or a College Level Examination Program (CLEP). Course credit shall be awarded to a student who is not enrolled in the course, or who has not completed the course, if the student attains a passing score on the corresponding end-of-course assessment, advanced placement examination, or CLEP. Public school or home education students in the District shall take the assessment or examination during the regular administration of the assessment or examination.

The District, along with each high school, shall notify the parent of a student who is eligible to graduate early.

A student who graduates early may continue to participate in school activities and social events and to attend and participate in graduation events with the student's cohort. The student will be included in class ranking, honors, and award determinations for the

student's cohort. The student must comply with Board rules and policies regarding access to the school facilities and grounds during normal operating hours.

High School Equivalency Diploma

The Board shall offer the high school equivalency diploma examination and the subject area examinations to all candidates pursuant to the rules of the State Board of Education. To be eligible to be a candidate for a high school equivalency diploma, a student must be at least eighteen (18) years of age on the date of the examination. However, if the student resides or attends school in the District, the student may take the examination after reaching the age of sixteen (16). All high school equivalency diplomas have equal status with other high school diplomas. A student may be awarded a standard high school diploma pursuant to Florida Department of Education rules.

Certificate of Completion

A student who completes the minimum number of credits and other requirements for graduation but cannot earn a passing score on the FCAT, achieve a cumulative grade point average of 2.0 on a 4.0 scale or its equivalent, or complete all other applicable requirements prescribed by the Board pursuant to Florida statutes shall be awarded a certificate of completion in a form prescribed by the State Board of Education.

A student who is entitled to a certificate may elect to remain as a full-time student or a part-time student for up to one (1) additional year and receive special instruction designed to remedy the student's identified deficiencies.

Notice to Students and Parents

The District will notify students and parents, in writing, of the requirements for a standard high school diploma, available designations, and the eligibility requirements for State scholarship programs and postsecondary admissions.

Commencement Exercises

Commencement exercises will include only those students who have successfully completed requirements for a standard high school diploma, Early Admission to College Program, a special diploma, or a certificate of completion for graduation as certified by the high school principal. No student who has completed the requirements for graduation shall be denied a diploma as a disciplinary measure. A student may be denied participation in the ceremony of graduation when personal conduct so warrants.

CREDIT (AS DEFINED IN F.S. 1003.436)

These requirements are established to provide that students graduating from high school have the necessary academic skills for success in the workplace and postsecondary education. One (1) full credit means 135 hours of bona fide instruction. The hourly requirements for one-half (1/2) credit are one-half (1/2) the requirement for a full credit. Each course in grades 9 through 12 for which credit toward high school graduation is awarded shall have student performance standards identified. Students must demonstrate performance mastery before credit is awarded. A student may be awarded credit for less than 135 hours of instruction provided that the student has mastered course requirements and the Next Generation Sunshine State Standards/Common Core State Standards. This may include awarding credit for courses taken during summer school, through performance-based instruction, or course modifications that combine courses.

Credit will be earned in a subject when the teacher certifies that the student has satisfactorily met the student performance standards for that course. Course credit will be awarded on a semester basis. All courses are offered as semester courses. In order to earn one (1) full credit in a one (1) credit course as described in the Florida Course Code Directory, a student must pass both semesters of the course. Failure to pass a semester will result in loss of one-half (1/2) credit. A passing grade in the course will denote mastery of the standards. Teacher observations, classroom assignments, performance testing, and examination may be considered appropriate methods of assessing student mastery.

The State Board of Education shall determine the number of postsecondary credit hours earned through dual enrollment that satisfy the requirements of the District's inter-institutional articulation agreement and that equal one (1) full credit of the equivalent high school course. (F.S. 1003.235, 1007.271)

HIGH SCHOOL STANDARD DIPLOMA GRADUATION CREDIT REQUIREMENTS

Except as otherwise authorized pursuant to F.S. 1003.429, for accelerated high school graduation options, beginning with students entering their first year of high school in the 2007-08 school year, graduation requires the successful completion of a minimum of twenty-four (24) credits, or an International Baccalaureate curriculum. Students will be advised of eligibility for the State scholarship program and post-secondary admissions.

The twenty-four (24) credits required for graduation may be earned through applied, integrated, and combined courses approved by the Department of Education.

CAREER & PROFESSIONAL ACADEMIES

A "career and professional academy" is a research-based program that integrates a rigorous academic curriculum with an industry-specific curriculum aligned directly to priority workforce needs established by the regional workforce board. The SDIRC offers a variety of career and professional academies at each traditional high school. (F.S. 1003.493)

SELECTION OF AN ACCELERATED GRADUATION OPTION

Prior to selecting an accelerated graduation program described in F.S. 1003.429 a student and the student's parent must meet with designated school personnel to receive an explanation of the relative requirements, advantages, and disadvantages of each program option, and the student must also receive the written consent of the student's parent.

The Board shall provide each student in grades 6-9 and their parents with information concerning the three (3) year and four (4) year graduation options including the respective curriculum requirement for these options.

The selection of one (1) of these graduation options must be completed by the student prior to the end of grade 9 and is exclusively up to the student and parent, subject to requirements in F.S. 1003.429(2).

The deadline will be extended to the end of the student's first semester of grade 10 for a student who enters a Florida public school after grade 9 upon transfer from a private school, from another state, or who was previously prevented from choosing a graduation option due to illness during grade 9. If the student and parent/guardian fail to select a graduation option, the student shall be considered to have selected the twenty-four (24) general requirements for high school graduation specified in F.S. 1003.429(1)(a).

The District will not establish requirements for accelerated three (3) year high school graduation options in excess of the requirements in statute. (F.S. 1003.429)

REQUIRED GRADE POINT AVERAGE FOR STANDARD HIGH SCHOOL GRADUATION

Students are required to have a cumulative grade-point average of 2.0 on a 4.0 scale or its equivalent.

Any course grade not replaced according to the forgiveness policy will be included in the cumulative grade point average even if the student has more than the twenty-four (24) credits required for graduation.

"Grade forgiveness" for required courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned subsequently in the same or comparable course. Forgiveness for elective courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned subsequently by retaking the same or comparable course or another course. Any course not replaced according to this policy will be included in the GPA.

Special assistance to obtain a regular high school diploma or equivalency diploma pursuant to F.S. 1003.43(5)(c) may be given when the student has completed all requirements for graduation except the attainment of the required cumulative grade point average. These may include but are not limited to the forgiveness policy, summer school attendance, tutoring and study skills sessions. (F.S. 1003.43)

Refer to the *IRCSA Student Progression Plan* for additional information regarding graduation requirements and other options.

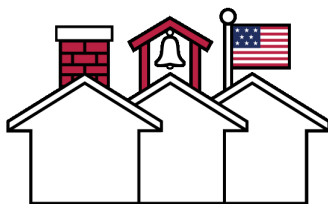
Revised 3/4/14
Revised 11/22/16
Revised 2/14/17
Revised 4/24/18

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Legal

- F.S. 1002.3105
- F.S. 1003.4281
- F.S. 1003.4282
- F.S. 1003.4285
- F.S. 1003.4286
- F.S. 1003.4295
- F.S. 1003.433
- F.S. 1003.435
- F.S. 1003.436
- F.S. 1003.437
- F.A.C. 6A-1.0995
- F.A.C. 6A-1.09961
- F.A.C. 6A-1.09963
- F.A.C. 6A-6.0573

Last Modified by Brenda Davis on December 19, 2018



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of STUDENT/PARENT RIGHTS
Code	*po5780 LTM/bd 1 11 19
Status	
Adopted	August 13, 2013
Last Revised	April 24, 2018

5780 - **STUDENT/PARENT RIGHTS**

The School Board recognizes that students possess not only the right to an education but the rights of citizenship as well. Federal and State law prohibit the Board from adopting any policy or rule, or from entering into any agreement, that infringes upon or waives the rights of freedoms afforded to students by the United States Constitution.

In providing students the opportunity for an education to which they are entitled, the District shall attempt to offer nurturing, counseling, and custodial care appropriate to their age and maturity. The District shall, at the same time, guarantee that no student is deprived of the basic right to equal treatment and equal access to the educational program, due process, a presumption of innocence, free expression and association, and the privacy of his/her own thoughts.

Attendant to the rights guaranteed to each student, however, are certain responsibilities, which include respect for the rights of others, obedience to properly constituted school authority, and compliance with the procedures and rules of the District.

The Board realizes that as students differ in age and maturity, so they differ in ability to handle both the rights of citizens and the concomitant responsibilities. The exercise of each right shall be granted, therefore, with due regard for the degree of responsibility possessed by the student and the student's need for the continuing guidance and control of those responsible for his/her education.

Since a student who has reached the age of majority possesses the full rights of an adult, s/he may authorize those school matters previously handled by his/her parents, but s/he also assumes the responsibility for his/her performance in school, attendance, and compliance with school rules.

All K-12 students in Florida are entitled to a uniform, safe, secure, efficient, and high quality system of education, one that allows students the opportunity to obtain a high quality education. Parents are responsible to ready their children for school; however, neither the State of Florida nor the District can be a guarantor of any individual student's success.

Parental Access at School

Each parent has the right to pick-up, visit, and meet with his/her student at school, without interference of or the need for consent from the other parent, unless the school has received a certified copy of an enforceable court order that provides to the contrary. The principal may restrict the times, location, frequency, and length of parent visitations at school, based on legitimate pedagogical or scheduling reasons. The District will abide by enforceable "no contact orders" issued by a court of law which have been provided to the school.

Educational Decisions

Both parents have an equal right to make decisions about the education and welfare of their student, unless the school has received a certified copy of an enforceable court order that specifies that one of the parents, or someone else, has the sole right to make educational and/or general welfare decisions for the student.

If the parents cannot agree on a significant decision about the student's education or on matters affecting the health, safety, or welfare of the student, the school will take action based on what it considers to be in the best interests of the child.

Attendance

A. Termination of Enrollment

A student who attains the age of sixteen (16) years during the school year has the right to file a formal declaration of intent to terminate school enrollment if the declaration is signed by the parent. The parent has the right to be notified by the District of its receipt of the student's declaration of intent to terminate school enrollment. (see also Policy 5130 - Withdrawal from School)

B. Married or Pregnant

Students who become or have become married or who are pregnant and parenting have the right to attend school and receive the same or equivalent educational instruction as other students. (see also Policy 5751 - Parental-Married Status of Students)

C. Compulsory Attendance

Parents of students who have attained the age of six (6) years by February 1st of any school year but who have not attained the age of sixteen (16) years must comply with the compulsory school attendance laws. Parents have the option to comply with the school attendance laws by attendance of the student in a public school; a parochial, religious, or denominational school; a private school; a home education program; or a private tutoring program. (see also Policy 5112 - Entrance Requirements and Policy 5200 - Attendance)

D. Absence for Religious Purposes

A parent of a student may request and be granted permission for absence of the student from school for religious instruction or religious holidays. (see also Policy 5223 - Absences for Religious Instruction and Policy 5225 - Absences for Religious Holidays)

E. Dropout Prevention and Academic Intervention Programs

The parent of a student has the right to receive written notice by certified mail prior to placement of the student in a dropout prevention and academic intervention program. The parent will be notified in writing and entitled to an administrative review of any action by school personnel relating to the student's placement.

F. Absence for Treatment of Autism Spectrum Disorder

A parent of a student may request and be granted permission for absence of the student from school for an appointment scheduled to receive a therapy service provided by a licensed health care practitioner or behavior analyst certified pursuant to Florida law for the treatment of autism spectrum disorder including, but not limited to, applied behavioral analysis, speech therapy, and occupational therapy.

Health Issues

A. School-Entry Health Examinations

The parent of any student shall be exempt from the requirement of a health examination upon written request stating objections on religious grounds. (see also Policy 5112 - Entrance Requirements)

B. Immunizations

The parent of any student shall be exempt from the school immunization requirements upon meeting any of the specified exemptions. (see also Policy 5320 - Immunization and Health Examinations and Policy 5112 - Entrance Requirements)

C. Biological Experiments

Parents may request that their child be excused from performing surgery or dissection in biological science classes.

D. Reproductive Health and Disease Education

A public school student whose parent makes written request to the school principal shall be exempted from the teaching of reproductive health or any disease, including HIV/AIDS. (see also Policy 2417 - Comprehensive Health Education)

E. Contraceptive Services to Students

Students may not be referred to or offered contraceptive services at school facilities without the parent's consent.

F. Career Education Courses Involving Hazardous Substances

High school students must be given plano safety glasses or devices in career education courses involving the use of hazardous substances likely to cause eye injury.

G. Substance Abuse Reports

The parent of a student must be timely notified of any verified report of a substance abuse violation by the student.

H. Inhaler Use

Asthmatic students whose parent and physician provide their approval to the school principal may carry a metered dose inhaler on their person while in school. The school Principal shall be provided a copy of the parent's and physician's approval. (see also Policy 5330.01 - Self-Administered Medication and Epinephrine Use)

I. Epinephrine Use and Supply

A student who has experienced or is at risk for life-threatening allergic reactions may carry an epinephrine auto-injector and self-administer epinephrine by auto-injector while in school, participating in school-sponsored activities, or in transit to or from school or school-sponsored activities, if the school has been provided with written parental and physician authorization.

The School District shall be indemnified by the parent of a student who is authorized to carry an epinephrine auto-injector for any and all liability with respect to the student's use of an epinephrine auto-injector pursuant to this policy.

The District and its employees and agents, including the physician who provides the standing protocol for school epinephrine auto-injectors are not liable for any injury arising from the use of an epinephrine auto-injector administered by trained school personnel who follow the adopted protocol and whose professional opinion is that the student is having an anaphylactic reaction:

1. unless the trained school personnel's action is willful and wanton;
2. notwithstanding that the parents or guardians of the student to whom the epinephrine is administered have not been provided notice or have not signed a statement acknowledging that the School District is not liable; and
3. regardless of whether authorization has been given by the student's parents or guardians or by the student's physician, physician's assistant, or advanced registered nurse practitioner.

(see also Policy 5330.01 - Self-Administered Medication and Epinephrine Use)

J. Diabetes Management

The District may not assign a student who has diabetes to a particular school on the basis that the student has diabetes, that the school does not have a full-time school nurse, or that the school does not have trained diabetes personnel.

Diabetic students whose parent and physician provide their written authorization to the school Principal may carry diabetic supplies and equipment on their person and attend to the management and care of their diabetes while in school, participating in school-sponsored activities, or in transit to or from school or school-sponsored activities, to the extent authorized by the parent and physician and within the parameters set forth by State Board of Education rule. The written authorization shall identify the diabetic supplies and equipment that the student is authorized to carry and shall describe the activities the child is capable of performing without assistance, such as performing blood-glucose level checks and urine ketone testing, administering insulin through the insulin-delivery system used by the student, and treating hypoglycemia and hyperglycemia.

The District and its employees and volunteers shall be indemnified by the parent of a student who is authorized to carry diabetic supplies or equipment for any and all liability with respect to the student's use of such supplies and equipment pursuant to this policy.

(see also Policy 5330.01 - Self-Administered Medication and Epinephrine Use)

K. Use of Prescribed Pancreatic Enzyme Supplements

A student who has experienced or is at risk for pancreatic insufficiency or who has been diagnosed as having cystic fibrosis may carry and self-administer a prescribed pancreatic enzyme supplement while in school, participating in school-sponsored activities, or in transit to or from school or school-sponsored activities, if the school has been provided with written authorization from the student's parent and prescribing practitioner.

The District and its employees and volunteers shall be indemnified by the parent of a student who is authorized to use prescribed pancreatic enzyme supplements for any and all liability with respect to the student's use of the supplements under this policy.

(see also Policy 5330.01 - Self-Administered Medication and Epinephrine Use)

L. Notification of Involuntary Examinations of Students

The principal or the principal's designee shall immediately notify a parent of a student who is removed from school, school transportation, or a school-sponsored activity and taken to a receiving facility for an involuntary examination pursuant to F.S. 394.463. The principal or the principal's designee may delay notification for no more than twenty-four (24) hours after a student is removed if the principal or principal's designee deems the delay to be in the student's best interest and if a report has been submitted to the central abuse hotline, pursuant to F.S. 39.201, based upon knowledge or suspicion of abuse, abandonment, or neglect.

(see also Policy 2410 - School Health Services)

M. Sun-protective Measures in School

A student may possess and use a topical sunscreen product while on school property or at a school-sponsored event or activity without a physician's note or prescription if the product is regulated by the United States Food and Drug Administration for over-the-counter use to limit ultraviolet light-induced skin damage.

Discipline

A. Suspension

A student may be suspended only as provided by policy of the District. A good faith effort must be made to immediately inform the parent by telephone of the student's suspension and the reason. Each suspension and the reason must be reported in writing within twenty-four (24) hours to the parent by United States mail or given to the parent in person. A good faith effort must be made to use parental assistance before suspension unless the situation requires immediate suspension. (see also Policy 5610 - Removal, Out-of-School Suspension, and Expulsion of Students)

A student with a disability may only be recommended for suspension or expulsion in accordance with State Board of Education rules.

B. Expulsion

Public school students and their parents have the right to written notice of a recommendation of expulsion, including the charges against the student and a statement of the right of the student to due process. (see also Policy 5610 - Removal, Out-of-School Suspension, and Expulsion of Students)

Safety

Students who have been victims of certain felony offenses by other students, as well as the siblings of the student victims, have the right to be kept separated from the student offender, both at school and during school transportation.

Educational Choice

A. Public School Choices

Parents may seek whatever public school options are applicable and available to students in the School District.

These options may include:

1. controlled open enrollment
2. virtual instruction programs

3. magnet schools
4. alternative schools
5. advanced placement
6. dual enrollment
7. International Baccalaureate
8. CAPE digital tools
9. CAPE industry certifications
10. collegiate high school programs
11. the Florida Virtual School

Options also include the public educational choice options of the [Hope Scholarship Program \(see Policy 2371 - Hope Scholarships\)](#), the Opportunity Scholarship Program, and the McKay Scholarships for Students with Disabilities Program. (see also Policy 2370 - Educational Options, Policy 2370.01 - Virtual Instruction, and Policy 5113 - School Choice Options ~~Provided by the No Child Left Behind Act~~)

B. Private Educational Choices

Parents may seek private educational choice options under certain programs.

1. Under the McKay Scholarships for Students with Disabilities Program, the parent of a public school student with a disability may request and receive a McKay Scholarship for the student to attend a private school in accordance with State law.
2. Under the Florida Tax Credit Scholarship Program, the parent of a student who qualifies for free or reduced-price school lunch or who is currently placed, or during the previous State fiscal year was placed, in foster care may seek a scholarship from an eligible nonprofit scholarship-funding organization in accordance with State law.
3. Under the Gardiner Scholarship Program, the parent of a student with a qualifying disability may apply for a Gardiner Scholarship to be used for individual educational needs in accordance with State law.
4. [Under the Hope Scholarship Program, the parent of a student who was subjected to and reported battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault, or battery; threat or intimidation; or fighting at school, as defined in F.S. 1006.09\(6\), may seek to transfer the student to another public school or to request a scholarship for the student to enroll in and attend an eligible private school. \(see Policy 2371 - Hope Scholarships\).](#)

C. Home Education

The parent may choose to place the student in a home education program, in accordance with State law. (see also Policy 9270 - Home Education Programs)

D. Private Tutoring

The parent of a student may choose to place the student in a private tutoring program in accordance with State law.

E. Reading Scholarships

The parent of a student in grades 3 through 5 who scored below a Level 3 on the third or fourth grade Statewide, standardized English Language Arts (ELA) assessment in the prior school year may seek a reading scholarship in accordance with State law.

By September 30th of each year, the District will notify the parent of each student in grades 3 through 5 who scored below a Level 3 on the Statewide, standardized ELA assessment in the prior school year of the process to request and receive a reading scholarship, subject to available funds.

F. Request to Transfer to Different Classroom Teacher

Although parents do not have a right to choose a specific classroom teacher, parents may request that their child be transferred to a different classroom teacher. As part of the request, the parent must state with specificity the grounds supporting the request. Requests must be in writing utilizing Form 5780 F2. A completed, signed Form 5780 F2 must be provided to principal.

All requests for a student to be transferred to another classroom teacher shall be considered by the Principal or his/her designee. Within two (2) weeks of receiving a completed Form 5780 F2, the Principal or his/her designee shall notify the parent in writing as to whether the request is approved or denied. If denied, the Principal or his/her designee shall specify the reasons for the denial.

G. Request to Transfer to In-Field Classroom Teacher

A parent whose student is assigned an out-of-field teacher may request that their child be transferred to an in-field classroom teacher within the school and grade in which the student is currently enrolled. Although parents do not have a right to choose a specific classroom teacher, parents may request that their child be transferred. As part of the request, the parent must complete Form 5780 F3. A completed, signed Form 5780 F3 must be provided to principal.

All requests for a student to be transferred to another classroom teacher shall be considered by principal. Within two (2) weeks of receiving a completed Form 5780 F3, the principal shall notify the parent in writing as to whether the request is approved or denied.

If an in-field teacher for the student's course and grade level is employed by the school and the transfer would not violate maximum class size requirements, the request shall be approved. The student shall be transferred no later than two (2) weeks from the date Form 5780 F3 is received.

If denied, the principal shall specify the reasons for the denial.

Nondiscrimination

All education programs, activities, and opportunities offered by the District are available without discrimination on the basis of race, ethnicity, national origin, gender, disability, marital status, sexual orientation, or transgender identity. (see also Policy 2260 - Nondiscrimination and Access to Equal Educational Opportunity and Policy 2260.01 - Section 504/ADA Prohibition Against Discrimination Based on Disability)

Students with Disabilities

A. Notice and Due Process

Parents of students with disabilities and parents of students in residential care facilities are entitled to notice and due process. (see also Policy 2460 - Exceptional Student Education)

B. Graduation

Students with disabilities are provided the opportunity to meet the graduation requirements for a standard high school diploma. Certain students with disabilities may be awarded a special diploma upon high school graduation. (see also Policy 2623 - Student Assessment)

C. Meetings with District Personnel

Parents of students with disabilities, or eligible students with disabilities, may be accompanied by another person of their choice at any meeting with District personnel.

District personnel will not object to the attendance of such adult or discourage or attempt to discourage through any action, statement, or other means, parents or an eligible student, from inviting another person of their choice to attend any meeting. Parents, eligible students, or other individuals invited to attend such meetings by parents or eligible students on school grounds shall sign-in at the front office of such school as a guest.

Parents, or eligible students, and District personnel shall sign Form 5780 F1 at the meeting's conclusion which states whether or not any District personnel have prohibited, discouraged, or attempted to discourage the parents, or eligible student from inviting a person of their choice to the meeting pertaining to their child's, or their own, educational environment, placement, or discipline.

Blind Students

Students who are blind have the right to an individualized written education program and appropriate instructional materials to attain literacy.

Limited English Proficient Students

Limited English proficient students have the right to receive English for Speakers of Other Languages (ESOL) instruction designed to develop the student's mastery of listening, speaking, reading, and writing in English as rapidly as possible. The students' parents have the right of parental involvement in the ESOL program.

Students with Reading Deficiencies

Each elementary school shall regularly assess the reading ability of each K-3 student. The parent of any K-3 student who exhibits a reading deficiency shall be immediately notified of the student's deficiency with a description and explanation, in terms understandable to the parent, of the exact nature of the student's difficulty in learning and lack of achievement in reading; shall be consulted in the development of a progress monitoring plan; and shall be informed that the student will be given intensive reading instruction until the deficiency is corrected.

Pledge of Allegiance

A student will be excused from reciting the pledge of allegiance, including standing and placing hand over his/her heart, upon written request by the student's parent, in accordance with State law.

Student Records

- A. Each parent has an equal right of access, right to waive access, right to challenge and hearing and right of privacy in the education records of his or her student who is a minor or a dependent adult pursuant to law, unless the school has received a certified copy of an enforceable court order that provides to the contrary. (see also Policy 8330 - Student Records)
- B. A student is not required to provide his/her social security number as a condition for enrollment or graduation. (see also Policy 8330 - Student Records)

Student Report Cards

Students and their parents have the right to receive student report cards on a regular basis that clearly depict and grade the student's academic performance in each class or course, the student's conduct, and the student's attendance.

Student Progress Reports

Parents shall be informed at regular intervals of the academic progress and other needed information regarding their child, including ways they can help their child to succeed in school. (see also Policy 5420 - Reporting Student Progress)

Student Accountability and School Improvement Rating Reports

Parents of public school students are entitled to an easy-to-read report card about the school's grade designation or, if applicable, school's improvement rating, and the school's accountability report, including the school financial report.

High School Athletics

A. Eligibility

A student is eligible in the school in which s/he first enrolls each school year, the school in which the student makes himself/herself a candidate for an athletic team by engaging in practice before enrolling, or the school to which the student has transferred with approval of the Board, in accordance with State law. (see also Policy 2431 - Interscholastic Athletics)

B. Medical Evaluation

Students must satisfactorily pass a medical evaluation each year before participating in athletics, unless the parent objects in writing based on religious tenets or practices, in accordance with State law. (see also Policy 2431 - Interscholastic Athletics)

Extra-Curricular Activities

A. Eligibility

Students who meet specified academic and conduct requirements are eligible to participate in extra-curricular activities. (see also Policy 2430 - District-Sponsored Clubs and Activities)

B. Home Education Students

Home education students who meet specified academic and conduct requirements are eligible to participate in extra-curricular activities at the public school to which the student would be assigned or could choose to attend according to Board policies, or may develop an agreement to participate at a private school.

C. Charter School Students

Charter school students who meet specified academic and conduct requirements are eligible to participate in extra-curricular activities at the school to which the student would be assigned or could choose to attend according to Board policies, unless such activity is provided by the student's charter school.

D. Florida Virtual School Full-Time Students

Florida Virtual School full-time students who meet specified academic and conduct requirements are eligible to participate in extra-curricular activities at the public school to which the student would be assigned or could choose to attend according to Board policies.

Instructional Materials

A. Core Courses

Each student is entitled to sufficient instructional materials in the core courses of mathematics, language arts, social studies, science, reading, and literature.

B. Curricular Objectives

The parent of each student has the right to receive effective communication from the school principal as to the manner in which instructional materials are used to implement the school's curricular objectives.

C. Dual Enrollment Students

Instructional materials purchased by the District or a Florida College System institution board of trustees on behalf of dual enrollment students is available to the dual enrollment students free of charge.

Juvenile Justice Programs

Students who are in juvenile justice programs have the right to receive educational programs and services, in accordance with State law.

Parental Input and Meetings

A. Meetings with School District Personnel

Parents may be accompanied by another adult of their choice at a meeting with School District personnel.

B. District Educational Facilities Program

Parents and other members of the public have the right to receive proper public notice and opportunity for public comment regarding the District's educational facilities work program, in accordance with State law.

Transportation

A. Transportation to School

Students are provided transportation to school in accordance with the provisions of State law. (see also Policy 8600 - Transportation)

B. Hazardous Walking Conditions

Students in grades K-6 are provided transportation if they are subjected to hazardous walking conditions, in accordance with State law.

C. Parental Consent

Each parent of a public school student must be notified in writing and give written consent before the student may be transported in a privately owned motor vehicle to a school function in accordance with State law. (see also Policy 8660 - Transporting Students by Private Vehicles)

Orderly, Disciplined Classrooms

Students will be in orderly, disciplined classrooms conducive to learning without the distraction caused by disobedient, disrespectful, violent, abusive, uncontrollable, or disruptive students. (see also Policy 5600 - Student Discipline)

Economic Security Report

Prior to registration, each middle school and high school student or the student's parent will be provided a two (2) page summary of the Department of Economic Opportunity's economic security report of employment and earning outcomes and electronic access to the report.

Revised 3/24/15

Revised 7/28/15

Revised 4/12/16

Revised 2/14/17

Revised 4/24/18

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Legal	F.S. 39.201
	F.S. 381.0056
	F.S. 394.463
	F.S. 1000.05
	F.S. 1002.20
	F.S. 1002.22
	F.S. 1002.385
	F.S. 1002.39
	F.S. 1002.395
	F.S. 1002.41
	F.S. 1002.43
	F.S. 1003.01(13)
	F.S. 1003.02
	F.S. 1003.21
	F.S. 1003.22
	F.S. 1003.3101
	F.S. 1003.32
	F.S. 1003.42
	F.S. 1003.44
	F.S. 1003.4505
	F.S. 1003.47
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	F.S. 1003.58
	F.S. 1006.062(7)

F.S. 1006.09

F.S. 1006.13

F.S. 1006.15

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F.S. 1006.28

F.S. 1006.40

F.S. 1007.271

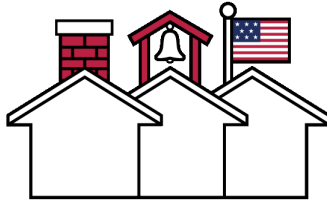
F.S. 1008.22

F.S. 1008.25

F.S. 1008.386

F.S. 1012.42

Last Modified by Brenda Davis on January 11, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of STUDENT ABUSE, ABANDONMENT, AND NEGLECT
Code	*po8462 LTM/bd 12 18 18
Status	
Adopted	August 13, 2013
Last Revised	April 12, 2016

8462 - **STUDENT ABUSE, ABANDONMENT, AND NEGLECT**

The School Board is concerned with the physical and mental well-being of the students of this District and requires that staff comply with the mandated identification and reporting of cases of child abuse or neglect in accordance with law.

Reporting Suspected Cases

A. Any person, including teachers, administrators, support personnel, and other District and school personnel who knows, or has reasonable cause to suspect that a child or a student has been abused, abandoned, or neglected by a parent, legal custodian, caregiver, adult, or other person responsible for the child's welfare or that a child is in need of supervision and care and has no parent, legal custodian, or responsible adult relative immediately known and available to provide supervision and care shall report such knowledge or suspicion to the Department of Children and Families in a manner prescribed by law.

Further any person, including teachers, administrators, support personnel, and other District and school personnel, who knows, or has reasonable cause to suspect, that a child or a student is the victim of childhood sexual abuse or the victim of a known or suspected juvenile sexual offender, shall report such knowledge or suspicion to the Department of Children and Families in a manner prescribed by law.

A person who is required to report known or suspected child abuse, abandonment, or neglect and who knowingly and willfully fails to do so, or who knowingly and willfully prevents another person from doing so commits a felony of the third degree.

B. The proper procedure for reporting known or suspected cases of child abuse, abandonment, and neglect is:

1. Make a report immediately to the Department of Children and Families central abuse hotline, using the single Statewide toll-free telephone number: 1-800-96-ABUSE (1-800-962-2873), or via fax, web-based chat, or web-based report. School employees reporting such cases are required to provide their names to the hotline staff. The names of reporters shall be entered into the record of the report, but shall be held confidential and exempt as provided by law.
2. As soon as practicable after making the report, the school staff member shall inform the principal or supervisor of his/her knowledge or suspicions, and advise that individual that the report has been made.

C. School employees are to be advised that reporting their knowledge or suspicions of suspected abuse to a principal, or supervisor, or other school or District personnel does not comply with the mandatory reporting requirements of the law. The principal, supervisor, and other school or District personnel who are informed of suspected abuse, abandonment, and neglect likewise have an obligation to report to the central abuse hotline as required by law.

D. No employee of the District shall be subject to reprisal or discharge because of his/her actions in reporting abuse or neglect pursuant to the requirements of F.S. 39.203.

E. No Board employee may agree, as a condition of receiving information about child abuse, neglect, or abandonment from a victim, a perpetrator, witness, or other person, that the Board employee will not report this information as required by law and this Board policy.

F. If the person accused of the abuse or neglect is an employee of the Board and acting in their official capacity:

1. The principal or the principal's designee will report or cause to be reported suspected cases of child abuse, neglect, or abandonment to the appropriate law enforcement agency that come to the attention of school teachers, other school officials, or personnel. This notification must be made immediately.
2. The appropriate law enforcement agency is the agency which has law enforcement jurisdiction throughout the municipality (municipal law enforcement) or the unincorporated area (sheriff's department) where that alleged abuse occurred. The law enforcement agency having jurisdiction will issue to the reporter an incident report number to document that reporting notification. Include that incident report number, as well as the date and time of notification, as a reference for school-based documentation.
3. Immediately after notifying law enforcement, report the suspected Board employee involved case by telephone to the Department of Children and Families central abuse hotline, using the single Statewide toll-free telephone number 1-800-96-ABUSE (1-800- 962-2873). School personnel reporting such cases are required to provide their names to the hotline staff. The names of reporters shall be entered into the record of the report, but shall be held confidential as provided by law.

False Reports

A person who knowingly and willfully makes a false report of child abuse, abandonment, or neglect, or who advises another to make a false report, is guilty of a felony of the third degree and may be subject to other penalties in accordance with Florida law.

Posting of Notices

Each school in the District shall:

- A. post in a prominent place in each school a notice that, pursuant to F.S. Chapter 39, all employees and agents of the Board have an affirmative duty to report all actual or suspected cases of child abuse, abandonment, or neglect; have immunity from liability if they report such cases in good faith; and have a duty to comply with child protective investigations and all other provisions of law relating to child abuse, abandonment, and neglect;

The notice shall also include the Statewide toll-free telephone number of the central abuse hotline.

- B. post in a prominent place at each school site and on each school's Internet website, if available, the policies and procedures for reporting alleged misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student; the contact person to whom the report is made; and the penalties imposed on instructional personnel or school administrators who fail to report suspected or actual child abuse or alleged misconduct by other instructional personnel or school administrators;
- C. post in a prominent place, in a clearly visible location and public area of the school, readily accessible to and widely used by students, a sign in English and Spanish that contains:

1. the Statewide toll-free telephone number of the central abuse hotline as provided in F.S. Chapter 39;
2. instructions to call 911 for emergencies; and
3. directions for accessing the Department of Children and Families Internet website for more information on reporting abuse, neglect, and exploitation.

The notice must be on at least one (1) posted in each school, on a sheet that measures at least 11 inches by 17 inches, produced in large print, and placed at student eye level for each viewing.

Training

All teachers and/or instructional staff members in grades K-12 and all school administrators, psychologists, nurses, and social workers are required to participate in the continuing education training provided by the Department of Children and Family Services on identifying and reporting child abuse and neglect.

The Superintendent will act as a liaison to the Department of Children and Families and the child protection team, when a case of suspected child abuse, abandonment, or neglect or an unlawful sexual offense involving a child is referred to such a team.

The Superintendent shall also serve, or nominate a designee to represent the District, on the Local Child Abuse Death Review Committee as required by State law. The Superintendent shall also require District staff, who, in a professional capacity, dealt with a child whose death is verified as caused by abuse or neglect, or with the family of the child, to attend any meetings of the local committee at which the child's case is reviewed.

Liability

Employees who report abuse, abandonment, and/or neglect of a student may be entitled to certain statutory liability protections as set forth in F.S. 39.203.

Revised 3/24/15

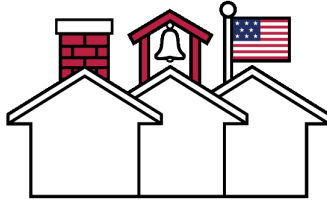
Revised 4/12/16

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Legal F.S. 39.01(47), 39.201, 39.202, 39.203, 39.204, 39.205, 39.206, 39.303

F.S. 383.402, 1001.41, 1006.061, 1012.98

Last Modified by Brenda Davis on December 18, 2018



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of CHARTER SCHOOLS
Code	*po9800 CT/bd
Status	
Adopted	August 13, 2013
Last Revised	April 24, 2018

9800 - **CHARTER SCHOOLS**

F.S. 1002.33 empowers the School Board with oversight responsibility for all charter schools situated within Indian River County. The Board designates the Superintendent to receive and review all charter applications. The Superintendent shall recommend to the Board the approval or denial of each charter application and charter contract as required by State law. The Board shall have final authority, by majority vote, to approve or deny any application and charter contract.

Approved charter schools are public schools and shall receive goods and services from the Board as required by law and/or specified through a contract with the Board.

If approved, the initial charter shall be for a term of ~~four (4) or~~ five (5) years, excluding two (2) planning years. The Board may renew charters under the conditions and for terms as set forth in State law.

In addition, a charter school that satisfied the requirements set forth in State law for designation as a high-performing charter school may receive a modification of its term to fifteen (15) years or a fifteen (15) year charter renewal. The charter may be modified or renewed for a shorter term at the option of the high-performing charter school.

The Board shall enter into a charter with a charter operator and the focus is on three (3) areas of charter school operation: academic accountability, fiscal management, and governance. The Board, as sponsor, shall perform the duties provided in F.S. 1002.33.

Student academic achievement for all students is the most important factor when determining whether to renew or terminate a charter. Additionally, the Board has the right to non-renew or terminate any charter if the Board finds that one (1) of the following grounds exists by clear and convincing evidence ~~charter school:~~

- A. fails to participate in the State's education accountability system created in F.S. 1008.31, or fails to meet the requirement for student performance as specified in the charter;
- B. fails to meet generally accepted standards of fiscal management;
- C. materially violates the law;
- D. materially breaches the charter, as described in State law; and/or
- E. for other good cause shown.

Application Procedure

Potential applicants should send letters notifying the Board of their intent to submit an application to open a public charter school not later than July 1st. Such correspondence should be directed to the office of the Superintendent.

Failing to send the letter of intent will in no way negatively impact the application.

A. Final Charter School Application

Final applications for a public charter school that are to be opened at the beginning of the District's next school year, or to be opened at a time agreed to by the application and the District, will be accepted no later than 4:00 p.m., on the submission deadline of August 1st, or before. If the submission deadline falls on a non-business day, the deadline shall be postponed to 4:00 p.m. on the next business day. Applications may be mailed or hand delivered but receipt by the Board must be on or before the deadline. Beginning in 2018 and thereafter, the District shall receive and consider applications received on or before February 1st of each calendar year for charter schools to be opened eighteen (18) months later at the beginning of the District's school year, or to be opened at a time ~~determined~~~~agreed to~~ by the applicant ~~and the District~~. The District will not refuse to receive an application submitted before February 1st and will not accept applications received later than February 1st.

The following pertains to the submission of an application:

1. An individual, teachers, parents, a group of individuals, a municipality, or a legal entity organized under the laws of this State anticipating submission of an application are urged to contact the District assigned charter school liaison for assistance prior to completion of an application.
2. Charter school applicants must participate in training provided by the Florida Department of Education (FLDOE) before filing an application, unless they have participated in qualified training provided by the District.
3. The Board and/or any of its designees shall not take unlawful reprisal against another Board employee because that employee is either directly or indirectly involved with a charter school application.
4. Applicants must submit an application on the FLDOE's Standard Florida Charter School Application template and forms.
5. The Board shall not charge any fees for processing or consideration of a charter school application. The Board's approval of a charter shall not be predicated on the promise of any future pay of any kind.
6. The applicant and Board may mutually agree, in writing, to extend the statutory timeline to consider the charter application. Such agreement shall detail the extension date or timeframe.
7. Charter schools shall not use or bear the name of an existing traditional public, charter, or private/parochial school in Indian River County.

B. The following pertains to the submission of an application:

Applications shall be submitted to:

The Superintendent of Schools
6500 57th Street
Vero Beach, Florida 32967

The Board shall review all applications using the evaluation instrument developed by the FLDOE.

Application Contents

A. State Application Form

Applications must be submitted using the Standard Charter School Application form developed and distributed by the FLDOE.

B. Statement of Assurances

Applicants are required to sign under the penalties of perjury the Statement of Assurances form contained within the Standard Charter School Application developed and distributed by the FLDOE, thereby attesting to the following:

1. The charter school will be nonsectarian in its programs, admission policies, employment practices, and operations.

2. The charter school will enroll any eligible student who submits a timely application unless the school receives a greater number of applications than there are spaces for students, in which case students will be admitted through a random selection process.
3. The charter school will adhere to the antidiscrimination provisions of F.S. 1000.05.
4. The charter school will adhere to all applicable provisions of State and Federal law relating to the education of students with disabilities, including the Individuals with Disabilities Education Act; Section 504 of the Rehabilitation Act of 1974; and Title II of the Americans with Disabilities Act of 1990.
5. The charter school will adhere to all applicable provisions of Federal law relating to students who are limited English proficient, including Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act of 1974.
6. The charter school will participate in the Statewide assessment program created under F.S. 1008.22.
7. The charter school will comply with Florida statutes relating to public records and public meetings, including F.S. Chapter 119 and F.S. 286.011 which are applicable to applicants even prior to being granted a charter.
8. The charter school will obtain and keep current all necessary permits, licenses, and certifications related to fire, health, and safety within the building and on school property.
9. The charter school will provide for an annual financial audit in accordance with F.S. 218.39.

C. Draft Charter

The application must include a draft of the proposed charter and all forms required by the FLDOE. The information contained in the proposed charter must be in substantially the same format as the Florida Standard Charter Contract Form prescribed by the FLDOE.

D. Proposed Contracts for Services

Applicants anticipating a request for District services (i.e., transportation, payroll services, use of facilities, etc.) must include a proposed contract for each service desired.

Final Application Evaluation Process

- A. The District shall receive and review all applications using an evaluation instrument developed by the FLDOE.
- B. The Board shall evaluate all timely applications as submitted. During the evaluation process, 1) applications cannot be amended and 2) missing documentation and unsolicited information will not be accepted or considered. However, as required by law, the Board shall allow the applicant, upon receipt of written notification, seven (7) calendar days to make technical or nonsubstantive corrections and clarifications, including, but not limited to corrections of grammatical, typographical, and like errors or to add missing signatures, if such errors are identified as cause to deny the application.
- C. The Board shall deny any application that does not comply with the statutory requirements and/or Board's instructions for charter school applications.

D. Additional Information

1. The Board may solicit information regarding 1) history and background of individual applicants and/or founding/governing boards and its individual members including, but not limited to, a demonstration of the professional experience or competence of those individuals or organizations applying to operate the charter school or those hired or retained to perform professional services; and 2) the description of clearly delineated responsibilities and the policies and practices needed to effectively manage the charter school. A description of internal audit procedures and establishment of controls to ensure that the financial resources are properly managed must be included. This information may be used to evaluate the applicant's ability to operate a charter school.
2. The Board may solicit additional information during the review and evaluation of the charter school application such as whether the applicant currently operates charter schools in Florida and if the proposed school will be a replication of an existing school design. This information may be used to evaluate the applicant's ability to operate a charter school.

3. The applicant may provide evidence of prior experience in establishing and operating public charter schools. Evidence of prior experience and success in establishing and operating charter schools shall be weighed in making a determination to recommend approval or denial of an application.

E. Application Review Committee (ARC).

The purpose of this committee is to identify deficiencies in the written application and/or areas that require clarification to fully evaluate the quality of the application or the capacity of the group to properly implement the proposed plan.

The ARC shall be comprised of members of the Superintendent's cabinet or their appropriate designees, and other representatives from the following areas of expertise:

1. School Liaison (chair)
2. Curriculum and Instruction
3. Facilities
4. Financial Operations
5. Human Resources
6. Exceptional Student Education
7. Student Services
8. Risk Management
9. Federal Programs
10. Assessment and Accountability
11. Technology
12. Food and Nutrition
13. Transportation

A majority of the entire membership constitutes a quorum for voting purposes. The chair shall be a non-voting member except in case of a tie vote.

Applicants shall be notified and given the opportunity to attend the review. The applicant will be encouraged to have at least one (1) governing board member present. The ARC may, at its sole discretion, evaluate the application without any additional input from the applicant if at least one (1) governing board member of the charter school is not available.

By majority vote, the ARC shall make a recommendation to the Superintendent to approve or deny each application.

All applications will be submitted to the Board by the Superintendent with a recommendation for approval or denial no later than ninety (90) calendar days after the application is received, unless the applicant and the Board mutually agree, in writing, to postpone the vote to a specific date, at which time the Board shall approve or deny the application.

An application submitted by a high-performing charter school that has satisfied the requirements set forth in State law for such designation, a high-performing charter school system as set forth in F.S. 1002.332, may be denied by the Board only if the Superintendent demonstrates by clear and convincing evidence that the application failed to meet one (1) or more of the criteria set forth in F.S. 1002.33(6)(b)(3)(b):

1. The application of a high-performing charter school does not materially comply with the requirements set forth in F.S. 1002.33(3)(a) or, for a high-performing charter school system, the application does not materially comply with F.S. 1002.332(2)(b).
2. The charter school proposed in the application does not materially comply with the requirements in F.S. 1002.33(9).

3. The proposed charter school's educational program does not substantially replicate that of the applicant's high-performing charter school.
4. The applicant has made a material misrepresentation or false statement or concealed an essential or material fact during the application process.
5. The proposed charter school's educational program and financial management practices do not materially comply with the requirements of F.S. 1002.33.

If the Board denies an application submitted by a high-performing charter school, the specific reasons or a high-performing charter school system, based upon the criteria set forth in F.S. 1002.33(3)(b), for the denial shall be provided in writing to the applicant and the FLDOE within ten (10) calendar days after such denial.

Appeal of a Decision to Deny an Application

Pursuant to State law, an applicant may, no later than thirty (30) calendar days after receiving the Board's final order denying an application or upon the Board's failure to act on an application, appeal the Board's decision to the State Board of Education. The applicant shall notify the Board of the appeal.

Such appeals shall be conducted in accordance with F.S. 1002.33(6) and applicable State Board rules.

In accordance with State Board rule, the State Board of Education shall by majority vote accept or reject the decision of the Board no later than ninety (90) calendar days after the appeal is filed. The State Board of Education shall remand the application to the Board with its written decision that the Board approve or deny the application. The Board shall implement the decision of the State Board of Education. The decision of the State Board of Education is not subject to the provisions of the Administrative Procedure Act.

If the Board denies an application submitted by a high-performing charter school or a high-performing charter school system, the Board shall, within ten (10) calendar days after such denial, state in writing the specific reasons, based upon the criteria of F.S. 1002.33 supporting its denial of the final application and must provide the letter of denial and supporting documentation to the applicant and to the Department. The applicant may appeal the Board's denial of the application in accordance with F.S. 1002.33.

Appeal of a Proposed Termination or Nonrenewal of a Charter

At least ninety (90) days before renewing, nonrenewing, or terminating a charter, the Board shall notify the charter school's governing board in writing of its proposed action. The notice shall state in reasonable detail the grounds for the proposed action and stipulate that the charter school's governing board may, within fourteen (14) calendar days after receiving the notice, request a hearing. The hearing shall be conducted by an administrative law judge assigned by the Florida Division of Administrative Hearings. The hearing shall be conducted within ninety (90) days after receipt of the request for a hearing and in accordance with F.S. Chapter 120. The administrative law judge's final order shall be submitted to the Board. The administrative law judge shall award the prevailing party reasonable attorney fees and costs incurred during the administrative proceeding and any appeals. ~~at the Board's election by the Board within sixty (60) days after the request for a hearing. The hearing shall be conducted in accordance with F.S. 120.569 and 120.57. The Board shall decide the matter by majority vote. The outcome of the Board's vote shall be issued as a final order, and recorded as such.~~

~~The final order shall state the specific reasons for the Board's action and shall be provided to the charter school's governing board and the FLDOE no later than ten (10) calendar days after it is issued.~~ The charter school's governing board may, within thirty (30) calendar days after receiving the ~~Board's~~ final order, appeal the decision pursuant to F.S. 120.68.

A charter may be terminated immediately if the Board sets forth in writing the particular facts and circumstances indicating that an immediate and serious danger to the health, safety, or welfare of the charter school's students exists. The Board's determination is subject to the procedures set forth in F.S. 1002.33(8)(b) and (c), except that the hearing may take place after the charter has been terminated. The Board shall notify in writing the charter school's governing board, the charter school principal, and FLDOE if a charter is terminated immediately. The Board shall clearly identify the specific issues that resulted in the immediate termination and provide evidence of prior notification of issues resulting in the immediate termination when appropriate. Upon receiving written notice from the board, the charter school's governing board has ten (10) calendar days to request a hearing. A requested hearing must be expedited and the final order must be issued within sixty (60) days after the date of request. The Board shall assume operation of the charter school throughout the pendency of the hearing unless the continued operation of the charter school would material threaten the health, safety, or welfare of the students.

Charter School Obligations Upon Initial Notification of Nonrenewal, Closure, or Termination of a Charter

Upon initial notification of nonrenewal, closure, or termination of its charter, a charter school may not expend more than \$10,000 per expenditure without prior written approval from the District unless such expenditure was included within the annual

budget submitted to the District pursuant to the charter contract, is for reasonable attorney fees and costs during the pendency of any appeal, or is for reasonable fees and costs to conduct an independent audit.

An independent audit shall be completed within thirty (30) days after notice of nonrenewal, closure, or termination to account for all public funds and assets.

A provision in a charter contract that contains an acceleration clause requiring the expenditure of funds based upon closure or upon notification of nonrenewal or termination is void and unenforceable.

A charter school may not enter into a contract with an employee that exceeds the term of the school's charter contract with the District.

A violation of this section triggers a reversion or clawback power by the District allowing for collection of an amount equal to or less than the accelerated amount that exceeds normal expenditures. The reversion or clawback plus legal fees and costs shall be levied against the person or entity receiving the accelerated amount.

Charter Contract and Contract Negotiation Process

A standard charter contract shall be consistent with this policy and approved by the Contract Review Committee to be used as the basis for all charters approved under this policy. All contracts and contract amendments, as approved by the CRC, must be presented to the Board for approval. The charter contract must contain all information set forth in the Florida Standard Charter Contract Form prescribed by the FLDOE.

A. Initial Charter Contract

1. Initial contract shall be for a term of four (4) or five (5) years unless a longer term is specifically required by law.
2. Before a recommendation regarding whether or not the Board should approve an initial contract, evidence of the following shall be provided:
 - a. Evidence of a proper legal structure (e.g., articles of incorporation, bylaws, municipal charter). The applicant shall be a not for profit organized pursuant to F.S. Chapter 617.
 - b. Except for virtual charter schools, actual locations and evidence that a facility has been secured for the term of the charter, or a deadline for submitting evidence that a facility has been secured. Evidence should include, but is not limited to:
 1. letter of intent from the landlord or mortgagee indicating property usage and term of occupancy;
 2. executed lease or certification of occupancy; and/or
 3. use or occupational license indicating proper use.

All facilities must meet the requirements set forth in F.S. 1002.33.

B. Charter Contract Negotiations

The Board shall have thirty (30) days after approval of an application to provide an initial proposed charter contract to the charter school. The applicant and the Board shall have forty (40) days thereafter to negotiate and notice the charter contract for final approval by the Board unless both parties agree to an extension. The proposed charter contract shall be provided to the charter school at least seven (7) calendar days prior to the date of the meeting at which the charter is scheduled to be voted upon by the Board. The Department of Education shall provide mediation services for any dispute regarding this section subsequent to the approval of a charter application and for any dispute relating to the approved charter, except disputes regarding charter school application denials. If the Commission of Education determines that the dispute cannot be settled through mediation, the dispute may be appealed to an administrative law judge appointed by the Florida Division of Administrative Hearings. The administrative law judge has final order authority to rule on issues of equitable treatment of the charter school as a public school, whether proposed provisions of the charter violate the intended flexibility granted charter schools by statute, or on any other matter regarding this section except a charter school application denial, a charter termination, or a charter nonrenewal and shall award the prevailing party reasonable attorney's fees and costs incurred during the mediation process, administrative proceeding, and any appeals to be paid by the losing party.

C. Request to Extend Negotiations/School Opening

1. The applicant and Board may mutually agree to extend the statutory timeline to negotiate and consider approval of the charter contract for a period not to exceed one (1) year from the approved opening date in the charter school application. Requests shall be submitted to the Charter School Liaison, in writing, by an authorized agent of the charter school, detailing the reason for the requested extension.
2. In the event that the statutory timeline to negotiate and enter into a charter contract is extended, the applicant shall update its charter school application prior to resuming negotiations with regard to: (1) updated budget; and (2) applicable application revisions necessitated by the delay.
3. The application shall be automatically rescinded, without further action by the Board, if the applicant does not enter into contract negotiations or open the school within: (1) the timeframe specified by law, or (2) the date of extension which has been mutually agreed upon in writing by both parties.
4. Upon approval of an application, the initial startup shall commence with the beginning of the Board's school calendar. A charter school may defer the opening of the school's operations for up to two (2) years to provide time for adequate facility planning. The charter school must provide written notice of such intent to the Board and the parents of enrolled students at least thirty (30) calendar days before the first day of school. In the event that the opening of the approved applicant's charter school is deferred, the applicant shall update its charter school application prior to the opening of the charter school with regard to: (1) updated budget; and (2) applicable application revisions.
5. An approved contract shall be automatically revoked, without further action by the Board, if the applicant does not open the school:
 - a. on the first day of school of the initial school year indicated in the contract; or
 - b. on the first day of the school year indicated in the approved deferral.

D. Charter Contract Amendments/Modifications

1. A charter may be modified during its initial term or any renewal term upon the recommendation of the Board or the charter school's governing board and the approval of both parties to the agreement. All modifications must be mutual and in writing. Unilateral modification made by the charter school is grounds for termination or non-renewal. Modification during any term may include, but is not limited to, consolidation of multiple charters into a single charter if the charters are operated under the same governing board ~~and physically located on the same campus~~, regardless of the renewal cycle. A charter school that is not subject to a school improvement plan and that closes as part of a consolidation shall be reported by the District as a consolidation.
2. Modifications may be considered by the Board for a number of reasons, which may include, but is not limited to, protect the health, safety, or welfare of the students.
3. All contract amendment requests shall be submitted in writing to the Charter School Liaison by an authorized agent of the charter school. Additional information or documentation may be requested for consideration of any amendment requests.
4. The charter school shall provide evidence of governing board approval for all proposed amendments (e.g., governing board resolution, governing board meeting minutes).
5. Requirements for Amendment Requests
 - a. Education Program Amendments

Significant changes in the curriculum or changes in grade levels constitute a change in the educational program and shall require an amendment that is mutually acceptable and approved by both parties.

Requests for such amendments shall include the following information and supporting documentation:

1. justification for change

2. effective date of the change
3. evidence that financial implications, feasibility, and student access issues have been addressed, including provisions for all required resources, staff, and materials
4. evidence of parental support

A high-performing charter school that has met the requirements set forth in State law for such designation shall notify the sponsor of any increase in enrollment by March 1st of the school year preceding the increase. The written notice shall specify the grade levels that will be added. Student enrollment may not exceed ~~current facility~~ capacity of the facility at the time the enrollment increase will take effect. Facility capacity for purposes of grade level expansion shall include any improvements to an existing facility in which a majority of the students of the high-performing charter school will enroll. If a charter school notifies the District of its intent to expand, the District shall modify the charter within ninety (90) days to include the new enrollment maximum and may not make any other changes. The District may deny a request to increase the enrollment of a high-performing charter school if the Commissioner of Education has declassified the charter school as high-performing. If a high-performing charter school requests to consolidate multiple charters, the District shall have forty (40) days after receipt of that request to provide an initial draft charter to the charter school. The District and charter school shall have fifty (50) days thereafter to negotiate and notice the charter contract for final approval by the District.

b. Location Amendments

1. Changes in locations or addition of location (i.e., relocation, secondary campus, satellite locations) shall include the following information and supporting documentation:
 - a. description of location, including identification as permanent or temporary

If the relocation will be temporary, the request shall include the period of time during which the school will be at the temporary location.
 - b. effective date of the relocation
 - c. evidence that financial implications, feasibility, and student access issues have been addressed
 - d. evidence of parental support for the new facility
 - e. evidence of the school's property interest in the facility (owner or lessee)
 - f. a disclosure affidavit in accordance with F.S. 286.23, if the school leases the facility
2. Nothing in this policy or State law obligates the Board to agree to an increase the number of facilities, campuses, and/or locations associated with a charter school's operations.
3. The charter school shall not change or add facilities or locations at any time during the term of the charter contract without prior approval of the Board through the contract amendment process. Violation of this provision constitutes a unilateral amendment or modification of this contract and good cause for termination.
4. If the request for a location amendment involves a facility in which other schools are operating, the names of the school(s), the grade levels, number of classrooms, number of students in each class, and the number of students enrolled in each school shall be included in the request, in addition to the information and documentation described in paragraphs a and b above.
5. No later than thirty (30) days prior to the opening of schools or the initial use of the facility by the school, the school shall have an approved contract and evidence of all necessary permits, licenses, zoning, use approval, facility certification and other approvals required for use of the facility by the local government. A certificate of occupancy or a temporary certificate of occupancy must be provided to the Board no later than fifteen (15) calendar days before the first day of school.

c. Enrollment Capacity Amendments

Changes to enrollment capacity shall include the following information and supporting documentation:

1. justification for change
2. effective date of the change
3. evidence of proper facility approvals and/or allowable facility capacity
4. evidence that financial implications, feasibility, and student access issues have been addressed
5. evidence of parental support

A high-performing charter school that has met the requirements set forth in State law for such designation shall be required to notify the Board in writing by March 1st of its intent to increase enrollment the following school year. The written notice shall specify the amount of the enrollment increase. The District shall not require a charter school to identify the names of students to be enrolled or to enroll those students before the start of the school year as a condition of approval or renewal of a charter.

6. When a contract is amended or renewed, it shall be updated to comply with this policy and the current standard charter contract.

Controlled Open Enrollment

If a charter school in the District chooses to offer controlled open enrollment, the charter school shall comply with all Florida controlled open enrollment laws (F.S. 1002.31).

Pre-Opening Requirements

No later than thirty (30) days prior to the initial use of the facility by the school, the school shall have an approved contract and provide evidence of all necessary permits, licensing, zoning, use approval, facility certification and other approvals required for use of the facility by the local government. Failure to comply may result in automatic rescission of the contract, with no further action by the Board. A certificate of occupancy or a temporary certificate of occupancy must be provided to the Board no later than fifteen (15) calendar days before the first day of school.

School Governance/Management

- A. Charter schools shall organize or be operated by a not for profit organized pursuant to F.S. Chapter 617, a municipality, or another public entity, as provided by law.

- B. Charter School's Governing Board Requirements

1. The charter school's governing board shall be solely responsible for the operation of the charter school which includes, but is not limited to, school operational policies; academic accountability; and financial accountability.

As required by State law, each charter school's governing board must appoint a representative to facilitate parental involvement, provide access to information, assist parents and others with questions and concerns, and resolve disputes. Furthermore, this representative must reside in the District in which the charter school is located. The individual serving as the parental involvement representative must reside in the District and may be a governing board member, charter school employee, or an individual with whom the charter school contracts to represent the board in this capacity. If the governing board oversees more than one charter school in the District, a representative to facilitate parental involvement shall be appointed for each school. The name and contact information for the representative must be provided in writing to parents of children enrolled in the charter school at least annually and must also be prominently posted on the charter school's website. Governing board members are not required to reside in the District if the charter school otherwise complies with the terms of this paragraph.

The charter school's governing board shall hold at least two (2) public meetings per school year in the District. The meetings must be noticed, open, and accessible to the public and attendees must be provided an opportunity to receive information and provide input regarding the charter school's operations. The appointed representative to facilitate parental involvement and the principal or director or his/her equivalent must be physically present at each meeting. Members of the governing board may attend in person or by means of communications media technology used in accordance with rules adopted by the Administration Commission under F.S. Chapter 120.

2. Governing board members must:

- a. notify the Board of changes in membership within forty-eight (48) hours of change; and
- b. successfully fulfill a background check by the Board, as specified by law upon appointment to the governing board.

Costs of background screening shall not be borne by the charter school.

3. Governing board members must develop and approve by-laws that govern the operations of the board and the charter school prior to execution of the charter contract and annually consult with charter school staff to refine overall policy decision-making of the charter school as it regarding curriculum, financial management, and internal controls.
4. Governing board members and their spouses are prohibited by State law from serving as an employee of the charter school or receive compensation, directly or indirectly, from the charter school's operations, including but not limited to: grant funds; lease/mortgage payments; or contracted service fees.
5. Governing board members must participate in FLDOE sponsored charter school governance training to ensure that each board member is aware of his/her duties and responsibilities, pursuant to State Board Rule F.A.C. 6A-6.0784:
 - a. Each governing board member must complete a minimum of four (4) hours of instruction focusing on Government in the Sunshine, conflicts of interest, ethics, and financial responsibility as specified in F.S. 1002.33(9)(k). After the initial four (4) hour training, each member is required, within the subsequent three (3) years and for each three (3) year period after that to complete a two (2) hour refresher training on the four (4) topics above in order to retain his/her position on the charter school board. Any member who fails to obtain the two (2) hour refresher training within any three (3) year period must take the four (4) hours of instruction again in order to remain eligible as a charter school board member.
 - b. New members joining a charter school board must complete the four (4) hour training with ninety (90) days of appointment to the board.

6. Dispute Procedures (Board versus Charter School Governing Board)

Application, nonrenewal, and termination decisions are not subject to this dispute resolution process and must follow the procedures in F.S. 1002.33, Board policy, and the charter contract. Nothing contained herein shall operate to limit a charter school's rights to utilize the dispute resolution procedures set forth in F.S. 1002.33.

- a. The Board and the charter school agree that the existence and the details of a dispute notwithstanding, both parties shall continue without delay their performance under the charter contract, except for any performance, which may be directly affected by such dispute.
- b. Either party shall notify the other party that a dispute exists between them. The notification shall be in writing and shall identify the article and section of the contract that is in dispute and the grounds for the position that such article and section is in dispute. The matter shall be immediately submitted to the Board and the charter school's director for further consideration and discussion to attempt to resolve the dispute.
- c. Should the representatives named in paragraph b above be unable to resolve the dispute within ten (10) days of receipt of written notification by one to the other of the existence of such dispute, then the matter may be submitted by either party to the Superintendent and to the school's governing board chair for further consideration and discussion to attempt to resolve the dispute.
- d. Should the parties still be unable to resolve their dispute within thirty (30) days of the date of receipt of written notification by one to the other of the existence of such dispute, then either party may proceed with utilizing the dispute resolution procedures set forth in F.S. 1002.33.

7. Conflict Resolution (Charter School versus Parents/Legal Guardians, Employees, and Vendors)

- a. All conflicts between the charter school and the parents/legal guardians of the students enrolled at the charter school shall be handled by the charter school or its governing board. The procedures for handling such conflicts must be set forth in the charter contract.
- b. Evidence of each parent's acknowledgement of the charter school's Parent Conflict Resolution Process shall be available for review upon request by the Board.

- c. All conflicts between the charter school and the employees of the charter school shall be handled by the charter school or its governing board.
- d. All conflicts between the charter school and vendors of the charter school shall be handled by the charter school or its governing board.
- e. The Board shall be provided with the name and contact information of the parties involved in the charter school's conflict resolution process. The Board shall be notified immediately of any change in the contact information.

C. Management Companies

1. If a management company or a combination of contracted professionals will be managing the charter school, the contract(s) between the charter school and company(ies) shall be submitted to the Board for review prior to the approval of the charter school's contract. If a decision to hire any of these entities occurs subsequent to the execution of the charter contract or amendment, the contract(s) between the charter school and company(ies) shall be submitted to the Board at least ten (10) days before any payment is made to any of the entities.
2. Any proposed amendments to the contract with the management company shall be submitted to the Board for approval prior to execution of that amended contract with the management company by the charter school. A copy of all executed contracts must be provided to the Board within the timeframe provided by the charter contract.
3. All management company contracts with the charter school must make it clear that the charter governing body shall retain and exercise continuing oversight over all charter school operations and must contain provisions specifying the ability for the charter school to terminate the contract and must comply with terms as stated in the charter contract between the charter school and the Board. Any default or breach of the terms of the charter contract by the management company(ies) shall constitute a default or breach of the charter contract by the charter school.
4. Neither employees of the management company nor "relatives" of the management company's employees as defined in F.S. 1002.33 shall serve on the charter school's governing board or serve as officers of the charter school.

D. Voluntary Closure of Charter School

A charter may be terminated by a charter school's governing board through voluntary closure. The decision to cease operations must be determined at a public meeting. The governing board shall notify the parents and Board of the public meeting in writing before the public meeting. The governing board must notify the Board, parents of enrolled students, and FLDOE in writing within twenty-four (24) hours after the public meeting of its determination. The notice shall state the charter school's intent to continue operations or the reason for the closure and acknowledge that the governing board agrees to follow the procedures for dissolution and reversion of public funds pursuant to Florida law.

Employees of Charter Schools

A charter school shall employ or contract with employees who have undergone background screening as provided in F.S. 1012.32. Members of the governing board of the charter school shall also undergo background screening in a manner similar to that provided in F.S. 1012.32 upon appointment to the governing board.

A charter school shall disqualify instructional personnel and school administrators, as defined in F.S. 1012.01, from employment in any position that requires direct contact with students if the personnel or administrators are ineligible for such employment under F.S. 1012.315.

Charter school personnel may not appoint, employ, promote, or advance any relative, or advocate for appointment, employment, promotion, or advancement of any relative to a position in the charter school in which the personnel are serving or over which the personnel exercises jurisdiction or control. An individual may not be appointed, employed, promoted, or advanced in or to a position in a charter school if such appointment, employment, promotion, or advancement has been advocated by charter school personnel who serve in or exercise jurisdiction or control over the charter school and who is a relative of the individual or if such appointment, employment, promotion, or advancement is made by the governing board of which a relative of the individual is a member. For purposes of this policy, the definition of relative shall be as it is defined in F.S. 1002.33(24)(a)(2).

Full disclosure of the identity of all relatives employed by the charter school shall be in accordance with F.S. 1002.33.

The governing board of a charter school shall adopt policies establishing standards of ethical conduct for instructional personnel and school administrators.

The policies must require all instructional personnel and school administrators, as defined in F.S. 1012.01, to complete training on the standards of ethical conduct; establish the duty of instructional personnel and school administrators to report, and procedures for reporting, alleged misconduct by other instructional personnel and school administrators which affects the health, safety, or welfare of a student; and include an explanation of the liability protections provided under F.S. 39.203 and 768.095. A charter school, or any of its employees, may not enter into a confidentiality agreement regarding terminated or dismissed instructional personnel or school administrators, or personnel or administrators who resign in lieu of termination, based in whole or in part on misconduct that affects the health, safety, or welfare of a student, and may not provide instructional personnel or school administrators with employment references or discuss the personnel's or administrators' performance with prospective employers in another educational setting, without disclosing the personnel's or administrators' misconduct. Any part of an agreement or contract that has the purpose or effect of concealing misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student is void, is contrary to public policy, and may not be enforced.

Before employing instructional personnel or school administrators in any position that requires direct contact with students, a charter school shall conduct employment history checks of each of the personnel's or administrators' previous employer(s), screen the instructional personnel or school administrators through use of the educator screening tools described in F.S. 1001.10(5), and document the findings. If unable to contact a previous employer, the charter school must document efforts to contact the employer.

The Board shall terminate a sponsor's charter if the sponsor knowingly fails to comply with F.S. 1002.33(12)(g).

School Operations

- A. The Board shall not impose any policies or practices to limit charter school enrollment except as may be permitted in accordance with State law.
- B. The Board may document, in writing, any discrepancies or deficiencies--whether fiscal, educational, or related to school climate--and the steps and timelines for correction and additional monitoring. At a minimum, copies will be provided to the charter school's governing board chair, charter school principal and appropriate Board staff.
- C. The charter school shall obtain the appropriate facility capacity approvals from the jurisdictional authority where the facility is located (i.e., county, municipality, or both). The Board, at its discretion, may accept a letter from the architect of record specifying the capacity if the capacity is not provided by the facility's jurisdictional authority. The Board may withhold monthly payments for FTE that exceed capacity specified by the charter contract or approved facility capacity.
- D. The charter school's calendar will be consistent with the beginning of the Board's calendar for the first school year and must provide instruction for the minimum number of days and minutes required by law for other public schools. Should the charter school elect to provide a summer program or year-round school, the charter school shall notify the Board, in writing, each year to ensure appropriate record keeping.
- E. Student Code of Conduct, Student Handbooks, Parent Contracts, and Application of Board Policies
 - 1. Only the Board may expel a student.
 - 2. Admission or dismissal must not be based on a student's academic performance.
 - 3. The charter school may follow the Board's Student Code of Conduct or an alternate code of conduct approved by the Board. The charter school shall provide the Board with a copy of an approved alternate student code of conduct annually. Any amendments must be approved by the Board prior to implementation. Evidence of governing board approval is required for amendments.
 - 4. Any student/parent handbooks and parent contracts shall also be submitted to the Board for approval prior to implementation. Any amendments must be approved by the Board, prior to implementation. Evidence of governing board approval is required for amendments.
 - 5. The charter school may be required to provide proof of parent/guardian's receipt of student code of conduct, handbook, or parent contract.
 - 6. Violations of parent contracts shall not result in involuntary withdrawal of a student in the same school year of the violations. Violations of the parent contract may result in the student not being re-enrolled or loss of enrollment

preference for the following school year.

7. The Board shall not apply its policies to a charter school unless mutually agreed to by both the Board and the charter school. If the Board subsequently amends any agreed-upon Board policy, the version of the policy in effect at the time of the execution of the charter, or any subsequent modification thereof, shall remain in effect and the sponsor may not hold the charter school responsible for any provision of a newly revised policy until the revised policy is mutually agreed upon.
8. The Superintendent or designee shall have ongoing responsibility for monitoring all approved charter schools with regard to the charter school's progress towards achieving the goals established in the charter. The Superintendent shall have access to the charter school at all times.
9. The Board shall monitor adherence to the educational and related programs as specified in the approved application, charter, curriculum, instructional methods, any distinctive instructional techniques to be used, reading programs and specialized instruction for students who are reading below grade level, compliance with State standards, assessment accountability, and achievement of long- and short-term goals. An analysis comparing the charter school's standardized test scores to those of similar student populations attending other public schools in the District will also be conducted.
 - a. In the event a charter school earns a grade of "D" or "F" in the grading system set forth in State law, the director and a representative of the governing board of the charter school shall appear before the Board to present information concerning each contract component having noted deficiencies and shall prepare and submit to the Board for approval a proposed School Improvement Plan to raise student achievement. The proposed School Improvement Plan must meet the requirements set forth in State law. The charter school shall implement the proposed School Improvement Plan once approved by the Board.
 - b. If a charter school earns three (3) consecutive grades below a "C", the charter school governing board shall take corrective action as set forth in F.S. 1002.33. The corrective action must be implemented in the school year following receipt of a third consecutive grade below a "C". If the charter school does not improve to a "C" or higher after two (2) full school years of implementing the corrective action, the charter school must select and implement a different corrective action in accordance with F.S. 1002.33. If the charter school does improve to a "C" or higher, it is no longer required to implement the corrective action; however, the charter school must continue to implement strategies identified in the School Improvement Plan.
 - c. Upon publication by the FLDOE of the list of charter schools that meet the criteria set forth in paragraphs I.2.a. and b. above, the Board shall notify, in writing, each charter school in the District that appears on the list that it is required to submit a School Improvement Plan and to appear before the Board. Pursuant to State Board rule, such notification may be delivered electronically, provided there is proof of receipt.

The notification shall include the following:

1. The date, time, and location of the publicly noticed meeting at which the director and a representative of the charter school governing board shall appear before the Board. For purposes of this requirement, "director" shall mean charter school director, principal, chief executive officer, or other management personnel with similar authority. The appearance shall be no earlier than thirty (30) calendar days and no later than ninety (90) calendar days after the Board's notification is received by the charter school.
 2. The date by which the charter school must submit its proposed School Improvement Plan to the Board for review by staff, which shall be no earlier than thirty (30) calendar.
 3. Whether the charter school is required to select a corrective action.
- d. The Board shall notify the charter school, in writing, within ten (10) calendar days of its decision to approve or deny the School Improvement Plan.
 1. The Board may deny a School Improvement Plan if it does not meet the requirements of State law. If denied, the Board shall provide the charter school, in writing, the specific reasons for denial and the timeline for its resubmission.

2. Either the charter school or the Board may request mediation pursuant to State law if the parties cannot agree on a School Improvement Plan.
 - e. As required by State law, the Board will review the School Improvement Plan annually to monitor the charter school's continued improvement.
 1. The director and a representative of the governing board of the charter school shall appear before the Board at least once per year to present information regarding the progress of intervention and support strategies implemented by the charter school pursuant to the School Improvement Plan and, if applicable, to review the corrective actions taken pursuant to I.2.c above.
 2. At the meeting, the Board will identify the services that the District will provide to the charter school to assist the charter school in addressing its deficiencies, and following the meeting, these services will be communicated, in writing, to the director.
 3. A charter school that improves at least one (1) letter grade is not required to submit a new School Improvement Plan but must continue to implement the strategies identified in the approved School Improvement Plan and continue to report annually to the Board. The Board shall notify, in writing, each charter school implementing a School Improvement Plan of the requirement to appear before the Board to present information regarding the progress of the approved School Improvement Plan. The notification shall include the date, time, and location of the publicly noticed meeting at which the director and a representative of the charter school shall appear.
 - f. A charter school's contract shall be automatically terminated if the school earns two (2) consecutive grades of "F" after all school grade appeals are final, unless one of the exceptions set forth in State law is applicable. If no exceptions apply, the Board will notify the charter school's governing board, the charter school principal, and FLDOE in writing when the charter contract is terminated under this subparagraph.
 - g. The laws applicable to School Improvement Plans and corrective actions do not limit the Board's authority to terminate the charter at any time in accordance with State law.
10. The charter school shall make annual progress reports to the Board.
11. Exceptional Student Education (ESE)
- a. The Board is the Local Educational Agency (LEA) for all Board-approved charter schools and will serve ESE students in the same manner as students attending other public schools in the District. ESE students attending Board-approved charter schools shall be provided supplementary and related services on site at the charter school to the same extent to which the Board has a policy or practice of providing such services on site to its other public schools. The Board shall provide funds under Part B of the IDEIA to Board-approved charter schools on the same basis as the School District provides funds to the Board's other public schools.
 - b. ESE students will be educated in the least restrictive environment. The charter school shall ensure that ESE students are provided with programs and services implemented in accordance with Federal, State, and local policies and procedures and specifically the IDEIA, Section 504 of the Rehabilitation Act of 1973, and other related statutes and State Board of Education rules. If an IEP team determines that the charter school cannot meet the needs of an ESE student, the charter school and the Board agree to provide the ESE student with the appropriate placement as determined by the IEP team in accordance with State and Federal law.
 - c. The Board shall provide ESE administration services to charter schools which shall be set forth in more detail in the charter.
 - d. With respect to the provision of special education and related services, the charter shall set forth the specific roles and responsibilities of the charter school and the Board with respect to exceptional student education.
 - e. Non-compliance may result in the Board's withholding of subsequent payments to the charter school without penalty of interest (including State capital payments), and may result in non-renewal or termination for good cause.

12. English Language Learners (ELL) -- Students who are of limited proficiency in English will be served by ESOL certified personnel. The charter school shall demonstrate an understanding of State and Federal requirements regarding the education of English language learners, be committed to serving the full range of needs of ELL students, create and implement sound plans for educating ELL students that reflect the full range of programs and services required to provide all students with a high quality education, and demonstrate capacity to meet the school's obligations under State and Federal law regarding the education of ELL students.
13. The Board may, in accordance with State law, require all charter schools to submit to the Board a school improvement plan to ensure a plan to maintain or raise student academic achievement within the timelines specified by the Board and the FLDOE.

F. Charter School Student Transfers

The process for student transfers can be found in Policy 2431.01.

G. Food Service and Transportation

Transportation and food services are the responsibility of the charter school. These services must be provided according to District, State, and Federal laws, rules, and regulations.

H. Facility Leases

1. If a charter school will be leasing or subleasing a facility, the contract(s) between the charter school and landlord or sub-lessor shall be submitted to the Board for review and approval.
2. Any amendments to the lease shall be submitted to the Board for review prior to execution, by the charter school.
3. A copy of all executed contracts must be provided to the Board within the timeframe provided by the charter contract.
4. Any default or breach of the terms of the charter contract by the lessor/sub-lessor may constitute a default or breach of the charter contract by the charter school.

I. Financial Accountability

1. In order to provide comparable financial information to that reported for other public schools, charter schools shall maintain all financial records in accordance with the accounts and codes prescribed in the most recent issuance of the publication titled, *Financial and Program Cost Accounting and Reporting for Florida Schools*. Charter school governing boards shall also annually adopt and maintain an operating budget as required by F.S. 1002.33(9)(h). Charter schools shall provide annual financial reports and program cost report information by the deadlines specified in the charter contract, in the State-required formats for inclusion in the Board's reporting in compliance with F.S. 1011.60(1) and 1002.33(9)(g). The financial statements are to be prepared in accordance with Generally Accepted Accounting Principles using governmental accounting, regardless of corporate structure F.S. 1002.33(9)(g). The annual financial audit must be in the State-required format.

At the discretion of the charter school's governing board, a charter school may elect to follow generally accepted accounting standards for not-for-profit organizations, but must reformat this information for reporting according to the requirement set forth in the paragraph above.

High-performing charter schools are required to submit financial statements in accordance with and within the timeframes stated in F.S. 1002.33.

2. Financial Policies: The charter school shall establish and implement accounting and reporting policies, procedures, and practices for maintaining complete records of all receipts and expenditures. The charter school shall provide a copy of these policies to the Board annually.
3. Payments to charter schools by Board
 - a. The Board shall make timely and efficient payment and reimbursement to charter schools, including processing paperwork required to access special State and Federal funding for which they may be eligible. Payments of funds as described in F.S. 1002.33(17)(b) shall be made monthly or twice a month, beginning

with the start of the Board's fiscal year. Each payment shall be 1/12 or 1/24, as applicable, of the total State and local funds described in F.S. 1002.33(17)(b) as adjusted. For the first two (2) years of the charter school's operation, if a minimum of seventy-five percent (75%) of the projected enrollment is entered into the Board's student information system by the first day of the current month, the Board shall distribute funds to the charter school for the months of July through October based on the projected full-time equivalent student membership of the charter school as submitted in the approved application. If less than seventy-five percent (75%) of the projected enrollment is entered into the Board's student information system by the first day of the current month, the Board shall base payments on the actual number of student enrollment entered into the sponsor's student information system. Thereafter, the results of full-time equivalent student membership surveys shall be used in adjusting the amount of funds distributed monthly to the charter school for the remainder of the fiscal year. The payments shall be issued no later than ten (10) working days after the Board receives a distribution of State or Federal funds or the date the payment is due pursuant to F.S. 1002.33(17)(e). Timing of receipt of local funds by the Board shall not delay payment to the charter school of the funds identified in F.S. 1002.33(17)(b).

- b. Capital Outlay Payments – The Board shall make payments to the school upon receipt of all required supporting documentation as referenced in section 8.h. – Capital Outlay Payment Process. Charter schools must be located in the State of Florida to be eligible for public educational capital outlay (PECO) funds.
- c. Miscellaneous Payments – The Board shall make timely miscellaneous payments to the charter school upon receipt of funding from FLDOE for various programs including Title I and MAP. The Board's payment is subject to the charter school's fulfillment of its responsibilities under the applicable State and Federal laws.

Unless otherwise mutually agreed to by the charter school and the District, and consistent with State and Federal rules and regulations governing the use and disbursement of Federal funds, the District shall reimburse the charter school on a monthly basis for all invoices submitted by the charter school for Federal funds available to the District for the benefit of the charter school, the charter school's students, and the charter school's students as public school students in the District. Such Federal funds include, but are not limited to, Title I, Title II, and Individuals with Disabilities Education Act (IDEA) funds. To receive timely reimbursement for an invoice, the charter school must submit the invoice to the District at least thirty (30) days before the monthly date of reimbursement set by the District. In order to be reimbursed, any expenditure made by the charter school must comply with all applicable State rules and Federal regulations, including, but not limited to, the applicable Federal Office of Management and Budget Circulars, the Federal Education Department General Administrative Regulations, and program-specific statutes, rules, and regulations. Such funds may not be made available to the charter school until a plan is submitted to the District for approval of the use of the funds in accordance with applicable Federal requirements. The District has thirty (30) days to review and approve any plan submitted pursuant to this paragraph.

- d. Conditions for Non-payment – The Board may withhold payment, without penalty of interest, for violation of law or as specified in the charter school contractual agreement. This includes, but is not limited to: failure to comply with financial requirements, failure to provide proper banking wiring instructions, exceeding contracted enrollment capacity or allowable facility capacity, insufficient instructional minutes and/or days, inappropriate facility licenses, approvals and/or permits, and failure to obtain successful background clearance for potential employees, contractors, and/or governing board members.
4. Financial Reports: Charter schools shall provide the District, upon approval of the charter contract, a concise, uniform, monthly financial statement summary sheet that contains a balance sheet and a statement of revenue, expenditures, and changes in fund balance. The balance sheet and the statement of revenue, expenditures, and changes in fund balance shall be in the governmental funds format prescribed by the Governmental Accounting Standards Board. A high-performing charter school may provide a quarterly financial statement in the same format and requirements as the uniform monthly financial statement summary sheet. The Board shall review each monthly or quarterly financial statement to identify whether any of the conditions in F.S. 1002.345(1)(a) exist. Charter schools shall maintain and provide financial accountability information as required in this section.

5. Annual Financial Statements

- a. Unaudited June 30th year-end financial statements shall be submitted to the Board within the timelines specified by the charter contract. These financial statements must be prepared in accordance with Generally Accepted Accounting Principles using governmental accounting.
- b. Annual Financial Audit - The charter school agrees to submit to and pay for an annual financial audit, in compliance with Federal, State, and Board regulations, showing all revenue received, from all sources, and all expenditures for services rendered. The audit shall be conducted by an independent certified public

accountant or auditor selected by the governing board of the charter school, and shall be delivered to the Board in compliance with the charter contract. If the charter school's audit reveals a deficit financial position, the auditors are required to notify the charter school's governing board, the Board and the Florida Department of Education in the manner defined in the charter contract. No later than May 1st of each year, the charter school must formally notify the Board of the name, address, and phone number of the auditor engaged to perform the year end audit.

1. Selection Procedures -- Charter schools shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit pursuant to the processes described in F.S. 218.39 and 218.391, which includes, but is not limited to: the establishment of an audit committee and request for proposal (RFP) for audit services, public advertisement of RFP, and development of evaluation and selection criteria.
2. Requirements -- Pursuant to F.S. 218.391, the procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. An engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:
 - a. a provision specifying the services to be provided and fees or other compensation for such services
 - b. a provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract
 - c. a provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed
- c. Failure to comply with the timely submission of all financial statements in the required format specified by the Board, shall constitute a material breach of the charter contract and may result in the Board's withholding of subsequent payments to the charter school without penalty of interest, (including state capital payments), and may result in non-renewal or termination for good cause.

6. Capital Outlay Funding

Pursuant to F.S. 1013.62(5), the application for, approval of, and process for documenting expenditures from charter school capital outlay funds shall be in accordance with the procedures and requirements specified by the Commissioner of Education.

Before receiving capital outlay funds the charter school governing board must enter into a written agreement with the Board. Such agreement must provide for the reversion of any unencumbered funds and all equipment and property purchased with public education funds to the ownership of the Board, as provided for in F.S. 1013.62(4), if the charter school terminates operations. Any funds recovered by the State shall be deposited in the General Revenue Fund.

As required by State law, the Board shall remit capital outlay funds to a charter school no later than February 1st of each year, as required by F.S. 1002.32(3)(e), based on the amount of funds received by the Board. ~~within ten (10) business days of the receipt of said funds.~~

7. Review and Audit

- a. The Board has the right at any time to review and audit all financial records of the charter school to ensure fiscal accountability and sound financial management pursuant to F.S. 1002.33. The charter school shall provide the Board with a copy of the management letter from any audits as well as any responses to the auditor's findings with a corrective plan that shall be prepared and submitted within thirty (30) days from the date of the management letter.

- b. Deteriorating Financial Condition and Financial Emergencies (F.S. 1002.345)

1. Deteriorating Financial Condition – "Deteriorating financial condition" means a circumstance that significantly impairs the ability of a charter school or a charter technical career center to generate enough revenues to meet its expenditures without causing the occurrence of a condition described

in F.S. 218.503(1).

- a. A charter school shall be subject to an expedited review by the Board upon the occurrence of any of the conditions specified in F.S. 1002.345(1)(a)(1)-(4).
 - b. The Board shall notify the governing board within seven (7) business days after one or more of the conditions set forth in F.S. 1002.345(1)(a)(1)-(4) are identified or occur.
 - c. The governing board and the Board shall develop a corrective action plan and file the plan with the Commissioner of Education within thirty (30) business days after notification is received as provided in paragraph 9(b)(1)(b) herein. If the governing board and the Board are unable to agree on a corrective action plan, the Commissioner of Education shall determine the components of the plan. The governing board shall implement such plan.
 - d. Failure to implement the corrective action plan within one (1) year shall result in additional action prescribed by the State Board of Education, including the appearance of the chair of the governing board before the State Board of Education.
2. Financial Emergency – If a financial audit conducted by a CPA in accordance with F.S. 218.39 reveals that one (1) or more of the conditions in F.S. 218.503(1) have occurred or will occur if action is not taken to assist the charter school, the auditor shall notify the governing board of the charter school, as appropriate, the Board, and the Commissioner of Education within seven (7) business days after the finding is made. If the charter school is found to be in a state of financial emergency pursuant to F.S. 218.503(4), the charter school shall file a financial recovery plan pursuant to F.S. 218.503 with the Board and the Commissioner of Education within thirty (30) days after being notified by the Commissioner of Education that a financial recovery plan is needed.
 3. Annual progress of the corrective action plans and/or financial recovery plans shall be included in an annual progress report to the Board.
 4. The Board may require periodic appearances of governing board members and charter school representative.
- c. A Financial Recovery Plan Staff Group (FRSG) shall be appointed by the Board and convened to review and monitor financial statements, corrective action plans and financial recovery plan(s) submitted by the charter school(s). The FRSG shall report progress and when applicable, make recommendations to the Chief Auditor. At least one (1) representative of the charter school must be available to answer questions.
 1. The FRSG shall be comprised of the District's Charter School Liaison, staff members from the Financial Department, and, when appropriate, the Office of Management and Compliance Audits.
 2. The Chief Auditor will present the FRSG's recommendation to the Board's independent Audit Committee for review and recommendation to the Board.
 3. Inability to cure a deteriorating financial condition and/or status of financial emergency may result in termination of the charter school contract.

8. Grants

- a. If the Board is required to be the fiscal agent for a grant, the charter school shall comply with the Board's grant procedures as indicated in the charter contract.
- b. The Board shall receive written approval from the charter school to include the charter school in a District-wide grant. The appropriate pro-rata share of grants will be allocated to the charter school, as defined by the grant awarded.
- c. The charter school is required to maintain adequate records to support grant-funded programs for the minimum years prescribed by the law. The Board may review these records, upon reasonable notice.

9. Health, Safety, and Welfare of Staff and Students

Carefully planned and executed fire exit drills shall be conducted at the beginning of each semester, at times

designated by the principal, following instruction of all classes regarding exits to be used in case of fire. At least one (1) fire exit drill shall be conducted every month school is in session. Any emergency evacuation drill (e.g., "crisis event"), completely performed, may be substituted for a required fire exit drill in a given month. All drills and all deficiencies affecting egress shall be documented in writing.

Inspections of all buildings including educational facilities, ancillary plants, and auxiliary facilities for casualty safety, and sanitation shall be conducted at least once during each fiscal year. Conditions that may affect environmental health and safety or impair operation of the plant will be reported, with recommendations for corrective action.

Each school cafeteria must post in a visible location and on the school website the school's semiannual sanitation certificate and a copy of its most recent sanitation inspection report.

Under the direction of the fire official appointed by the Board, fire-safety inspections of each educational and ancillary plant located on property owned or leased by the charter school's governing board, or other educational facilities operated by the charter school's governing board, shall be made no sooner than one (1) year after issuance of a certificate of occupancy and annually thereafter. Such inspections shall be made by persons properly certified by the Division of State Fire Marshal to conduct fire-safety inspections in public educational and ancillary plants.

A copy of the fire safety inspection report shall be submitted to the Board and the county, municipality, or independent special fire control district providing fire protection services to the school facility within ten (10) business days after the date of the inspection, in accordance with Florida statute.

Alternate schedules for delivery of reports may be agreed upon between the charter school's governing board, the Board, and the county, municipality, or independent special fire control district providing fire protection services to the site in cases in which delivery is impossible due to hurricanes or other natural disasters. Regardless, if immediate life-threatening deficiencies are noted in the report, the report shall be delivered to the Board and to the county, municipality, or independent special fire control district providing fire protection services immediately.

J. Charter School Website

Each charter school shall maintain a website that enables the public to obtain information regarding the school; the school's academic performance; the names of the governing board members; the programs at the school; any management companies, service providers, or education management corporations associated with the school; the school's annual budget and its annual independent fiscal audit; the school's grade pursuant to F.S. 1008.34; and, on a quarterly basis, the minutes of governing board meetings.

Board Annual Report Submission

The Board shall submit an annual report to the FLDOE in a web-based format to be determined by the FLDOE. The report shall include the:

- A. number of draft applications received on or before May 1st and each applicant's contact information;
- B. number of final applications received on or before August 1st and each applicant's contact information;
- C. date each application was approved, denied, or withdrawn; and
- D. date each final contract was executed.

Each year the Board shall submit to the FLDOE the information set forth in A through D.

Nonexclusive Interlocal Agreements

The Board may enter into nonexclusive interlocal agreements with Federal and State agencies, counties, municipalities, and other governmental entities that operate within the geographical borders of the District to act on behalf of such governmental entities in the inspection, issuance, and other necessary activities for all necessary permits, licenses, and other permissions that a charter school needs in order for development, construction, or operation. A charter school may use, but may not be required to use, the District for these services. The interlocal agreement must include, but need not be limited to, the identification of fees that charter schools will be charged for such services. The fees must consist of the governmental entity's fees plus a fee for the Board to recover no more than actual costs for providing such services. These services and fees are not included within the services to be provided pursuant to F.S. 1002.33(20).

Services

The Board will provide certain administrative and educational services to charter schools. These services shall include contract management services; full-time equivalent and data reporting services, exceptional student education administration services; services related to eligibility and reporting duties required to ensure that school lunch services under the National School Lunch Program, consistent with the needs of the charter school, are provided by the Board at the request of the charter school, that any funds due to the charter school under the National School Lunch Program be paid to the charter school as soon as the charter school begins serving food under the National School Lunch Program and that the charter school is paid at the same time and in the same manner under the National School Lunch Program as other public schools serviced by the Board; test administration services, including payment of the costs of State-required or Board-required student assessments; processing of teacher certificate data services; and information services, including equal access to student information systems that are used by public schools in the District. Student performance data for each student in a charter school, including, but not limited to, State mandated testing scores, standardized test scores, previous public school student report cards, and student performance measures, shall be provided by the Board to a charter school in the same manner provided to other public schools in the District.

The Board may withhold an administrative fee for the provision of such services which shall be a percentage of the available funds defined in F.S. 1002.33(17)(b) calculated based on weighted full-time equivalent students. If the charter school services seventy-five percent (75%) or more exceptional education students as defined in F.S. 1003.01(3), the percentage shall be calculated based on unweighted full-time equivalent students. The administrative fee shall be calculated as follows:

A. Up to five percent (5%) for the following:

1. enrollment of up to and including 250 students in a charter school as defined in F.S. 1002.33(20);
2. enrollment of up to and including 500 students within a charter school system which meets all of the following:
 - a. includes conversion charter schools and nonconversion charter schools;
 - b. has all of its schools located in the same county;
 - c. has a total enrollment exceeding the total enrollment of at least one (1) school district in Florida;
 - d. has the same governing board for all of its schools; or
 - e. does not contract with a for-profit service provider for management of school operations;
3. enrollment of up to and including 250 students in a virtual charter school.

B. Up to two percent (2%) for enrollment of up to and including 250 students in a high-performing charter school as defined in F.S. 1002.331.

The Board will not charge charter schools any additional fees or surcharges for administrative and educational services in addition to the maximum percentage of administrative fees withheld pursuant to this policy.

The Board shall provide the FLDOE by no later than September 15th of each year the total amount of funding withheld from charter schools pursuant to this policy and Florida law for the prior fiscal year.

If goods and services are made available to the charter school through the contract with the Board, they shall be provided to the charter school at a rate no greater than the Board's actual cost unless mutually agreed upon by the charter school and the Board in a contract negotiated separately from the charter. When mediation has failed to resolve disputes over contracted services or contractual matters not included in the charter, an appeal may be made to an administrative law judge appointed by the Division of Administrative Hearings ~~for a dispute resolution hearing before the Charter School Appeal Commission.~~ The administrative law judge has final order authority to rule on the dispute. The administrative law judge shall award the prevailing party reasonable attorney fees and costs incurred during the mediation process, administrative proceeding, and any appeals to be paid by the party whom the administrative law judge rule against. To maximum the use of State funds, the Board shall allow charter schools to participate in the sponsor's bulk purchasing program if applicable.

The governing body of the charter school may provide transportation through an agreement or contract with the Board. The charter school and the Board shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter.

Interpretation

If a court or agency of competent jurisdiction invalidates any provision of this policy or finds a specific provision to be in conflict with the Florida Constitution, Florida statutes, the Florida Administrative Code, or any rule or policy prescribed by FLDOE, then all of the remaining provisions of this policy shall continue unabated and in full force and effect.

In the event that an existing charter school contract provision is found to be inconsistent with this policy, the charter contract provision prevails. Any charter approved after the adoption of this policy is required to be fully consistent with this policy.

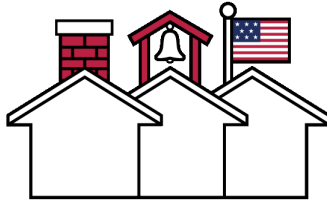
Technical Change 1/14/16
Revised 2/14/17
Revised 4/24/18

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Legal

F.S. 39.203
F.S. Chapter 120
F.S. 218.39
F.S. 218.391
F.S. 218.503
F.S. 286.23
F.S. 768.095
F.S. 1001.10(5)
F.S. 1001.41
F.S. 1002.31
F.S. 1002.33
F.S. 1002.345
F.S. 1008.31
F.S. 1008.34
F.S. 1011.60
F.S. 1012.01
F.S. 1012.315
F.S. 1012.32
F.S. 1013.12
Chapter 96-186(1) Laws of Florida
F.A.C. 6A-1.0081
F.A.C. 6A-1.099827
F.A.C. 6A-2.0020
F.A.C. 6A-6.0781
F.A.C. 6A-6.0784
F.A.C. 6A-6.0786
F.A.C. 6A-6.07862
F.A.C. 6A-6.0787
F.A.C. 6A-6.0788
FLDOE Forms IEPC-M1, IEPC-M2, IEPC-SC, IEPC-VI, IEPC-V2, IEPC-M1A

Last Modified by Brenda Davis on February 19, 2019



Book Policy Manual
Section Vol. 19, No. 1 - REVISED
Title Copy of DISTRICT BUDGET
Code *po6233 MR/bd 01 10 19
Status
Adopted August 13, 2013

6233 - **DISTRICT BUDGET**

The Constitution of the State of Florida requires that the District operate under a balanced budget. The School Board understands that there may be unforeseen circumstances that can result in increases or decreases in revenue and/or expenditures. These circumstances would thereby impact the financial stability of the District.

A. Preparation

The budget shall be prepared and administered in accordance with Florida statutes and in accordance with Policy 6220.

B. Implementation of Budget

Implementation of the Board adopted budget shall give appropriations and reserves therein the force and effect of fixed appropriations and reserves, and the same may only be altered, amended, or exceeded as authorized by Florida statutes or Board policy.

Expenditures may exceed the amount budgeted by function or object provided the Board approves the expenditures and amends the budget no later than the annual due date established by the State Department of Education for submitting the District's annual financial report.

Pursuant to State law, if the Board finds and declares in a resolution adopted at a regular meeting of the Board that the funds received for any of the following categorical appropriations are urgently needed to maintain Board specified academic classroom instruction, or improve school safety, the Board may consider and approve an amendment to the School District operating budget transferring the identified amount of the categorical funds to the appropriate account for expenditure:

1. funds for student transportation;
2. ~~funds for safe schools;~~
3. ~~funds for supplemental academic instruction;~~
4. funds for research-based reading instruction;
5. funds for instructional materials.

Such a transfer can only be recommended by the Superintendent and approved by the Board if all instructional materials necessary to provide update materials aligned to Florida adopted State Standards and benchmarks and that meet statutory requirements of content and learning have been purchased for that fiscal year, and such a transfer is recommended by the Superintendent and approved by the Board no sooner than March 1st of the fiscal year. Pursuant to State law, funds for instructional materials available after March 1st may be used to purchase hardware for student instruction.

C. General Fund Ending Fund Balance

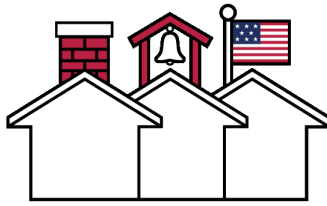
Each year the Board's adopted budget shall include a reserve for contingencies of not less than five percent (5%) of the District's general fund revenues. In the event the contingency reserve decreases to less than five percent (5%) of the District's general fund budget, the Superintendent shall prepare for Board approval a financial plan and timeline to restore the unreserved fund balance to the minimum amount set forth herein.

The Superintendent shall provide written notification to the Board and to the Commissioner of Education if at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the District's operating budget is projected to fall below projected revenues as prescribed by law.

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Legal F.S. 1001.42, 1001.43, 1011.01, F.S. 1011.035 1011.051, 1011.62
F.A.C. 6A-1.002, 6A-1.006

Last Modified by Brenda Davis on January 10, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of PURCHASING AND CONTRACTING FOR COMMODITIES AND CONTRACTUAL SERVICES
Code	*po6320 JC/bd 01 10 19
Status	
Adopted	August 13, 2013
Last Revised	December 11, 2018

6320 - **PURCHASING AND CONTRACTING FOR COMMODITIES AND CONTRACTUAL SERVICES**

Any School Board employee who has purchasing authority shall consider first the interests of the Board in all purchases and seek to obtain the maximum value for each dollar expended; not solicit or accept any gifts or gratuities from present or potential suppliers which might influence or appear to influence purchasing decisions; and refrain from any private business or professional activity that might present a conflict of interest in making purchasing decisions on behalf of the Board.

No person, unless authorized to do so under this policy, may make any purchase or enter into any contract involving the use of school funds. The Board will not approve expenditures for any unauthorized purchase or contract.

Purchases may be made through an online procurement system, an electronic auction service, or other efficient procurement tool.

Scope

This policy shall generally apply to the District's purchase of commodities and contractual services, except it shall not apply to:

- A. employment contracts;
- B. acquisition of architectural, engineering, landscape architectural, construction management at risk, registered surveying and mapping, or other services pursuant to Policy 6330 - Acquisition of Professional Architectural, Engineering, Landscape Architectural, or Land Surveying Services;
- C. acquisition of auditing services pursuant to F.S. 218.391;
- D. acquisition of professional consultant services, including but not limited to services of lawyers, accountants, financial consultants and other business or operational consultants, which shall be governed by Policy 6540 - Consultant Agreements;
- E. contracts which are exempted, in whole or in part, from this policy's requirements, as set forth below;
- F. proposals and agreements for public-private partnerships with private entities for qualifying projects pursuant to F.S. 287.05712.

Definitions

- A. "Competitive solicitation" means purchasing made through the issuance of an invitation to bid, request for proposals and invitation to negotiate. Competitive solicitations are not required for purchases made through the pool purchase provisions of F.S. 1006.27.
- B. "Invitation to bid" means a written or electronic solicitation for competitive sealed bids. The invitation to bid is used when the Board is capable of specifically defining the scope of work for which a contractual service is required or when the Board is

capable of establishing precise specifications defining the actual commodity or group of commodities required. A written solicitation includes a solicitation that is publicly posted.

- C. "Invitation to negotiate" means a written or electronically posted solicitation for competitive sealed replies to select one (1) or more vendors with which to commence negotiations for the procurement of commodities or contractual services. The invitation to negotiate is used when the Board determines that negotiations may be necessary for it to receive the best value. A written solicitation includes a solicitation that is publicly posted.
- D. "Proposer" means those vendors submitting bids or responses to a competitive solicitation.
- E. "Request for proposals" means a written or electronically posted solicitation for competitive sealed proposals. The request for proposals is used when it is not practicable for the Board to specifically define the scope of work for which the commodity, group of commodities, or contractual service is required and when the Board is requesting that a responsible vendor propose a commodity, group of commodities, or contractual service to meet the specifications of the solicitation document. A written solicitation includes a solicitation that is publicly posted.
- F. "Superintendent" means the "Superintendent or designee".
- G. "Request for Quotations" means an informal process to solicit three (3) or more price quotes on commodities or contractual services with standard specifications and valued under the threshold requiring formal competitive solicitations. Quotations may be obtained verbally or via facsimile or e-mail.
- H. A "Confirming Purchase Order" is a P.O. that released after goods and services have already been rendered. Confirming Purchase Orders are only authorized in the event of a declared emergency as defined by this policy.

CONTRACT APPROVAL

Contracts shall be approved and executed as follows:

A. Superintendent/Designee Authority

The Superintendent or designee(s) are authorized to approve and execute contracts on behalf of the District involving expenditure of public funds in an amount no greater than the amount \$50,000.00 so long as the obligation created does not exceed the applicable appropriation within the District budget and the contract is otherwise in compliance with applicable District procedures, policies, and law. For purposes of this policy, any group of contracts/purchase orders to the same provider which are connected in terms of time, location and services such that a reasonable person would view them as a single contract shall be deemed a single contract. The Superintendent or his/her designee shall not divide the procurement of goods or contractual services so as to avoid the monetary cap imposed by this policy. Designations of contracting authority by the Superintendent shall be in writing and shall specify the maximum obligation permitted in an amount no greater than the amount \$50,000.00.

B. Emergency Purchases

Notwithstanding the general limit on the Superintendent's authority to enter into contracts involving expenditure of public funds in an amount no greater than the amount of \$50,000.00 the Superintendent is authorized to approve or execute contracts on behalf of the District involving expenditure of public funds in an amount greater than \$50,000.00 when the Superintendent determines in writing that an immediate danger to the public health, safety, or welfare or other substantial loss to the School District requires emergency action. Such written documentation shall be provided to the Board within three (3) business days and reported at the next scheduled Board meeting.

All emergency purchases in an amount greater than \$50,000.00 shall be summarized and presented to the Superintendent who shall submit the matter to the Board for ratification. The Board minutes shall show the need to initiate emergency purchasing procedures and that regular purchasing procedures would cause a delay and be contrary to the public interest.

C. Board Approval

Except as expressly provided herein, the Board shall approve and execute all contracts on behalf of the District involving expenditure of public funds in an amount greater than \$50,000.00.

- D. Before making any purchase of commodities or contractual services which the Superintendent is authorized by the Board to make or before recommending any purchase to the Board, the Superintendent shall, insofar as possible, propose standards and specifications. S/He shall see that the commodities or contractual services conform to those standards and specifications, and shall take such other steps as are necessary to see that the maximum value is being received for any money expended.

PURCHASE ORDER APPROVAL

A. Contracts

The approval of a contract in accordance with the above authorizes the Superintendent to approve and issue any purchase order required to fulfill the District's obligation under the approved contract without further action of the Board. The Superintendent shall inform the Board of the approval of all purchase orders in an amount no greater than the amount indicated in Category 2 of F.S. 287.017, as soon as reasonably possible by a written report issued to the Board at a public meeting. This section shall not be construed to require Board approval of purchase orders.

B. Bids/Exceptions

The Superintendent is authorized to issue purchase orders in accordance with bids awarded pursuant to below and the annually approved recurring vendor list without further action of the Board so long as the obligation created does not exceed the applicable appropriation within the District budget.

Standards and Specifications

Before making any purchase of commodities or contractual services which the Superintendent is authorized by the Board to make or before recommending any purchase to the Board, the Superintendent shall, insofar as possible, propose standards and specifications. S/He shall see that the commodities or contractual services conform to those standards and specifications, and shall take such other steps as are necessary to see that the maximum value is being received for any money expended.

Pre-Purchasing Review of Available Purchasing Agreements and State Term Contracts for Nonacademic Commodities and Contractual Services

Before purchasing nonacademic commodities and contractual services, the Board authorizes the Superintendent to review the purchasing agreements and State term contracts available under F.S. 287.056 to determine whether it is in the Board's economic advantage to use the agreements and contracts.

Each bid specification for nonacademic commodities and contractual services must include a statement indicating that the purchasing agreements and State term contracts available under F.S. 287.056 have been reviewed. The Board may use the cooperative State purchasing programs managed through the regional consortium service organizations pursuant to F.S. 1001.451. This policy does not apply to services that are eligible for reimbursement under the Federal E-rate program administered by the Universal Service Administrative Company.

Competitive Solicitation Requirements for Commodities and Contractual Services Other Than Construction Contracting

Except as authorized by law or policy, competitive solicitations shall be requested from three (3) or more sources for the purchase of any authorized commodities or contractual services in an amount greater than \$50,000.00.

Purchases of Commodities and Services up to and including \$5,000.00

Multiple quotes are not necessary; however, Purchasing may request informal quote solicitation if an opportunity to save money exists.

Purchases of Commodities and Services \$5,000.01 to \$50,000.00

Solicit a written price quote from three (3) different sources if possible. If deemed appropriate by the Director of Purchasing, the requirement to solicit three quotes can be waived. See the section of this policy entitled "[Exception to Competitive Bidding Requirements](#)" for specific examples of when it may be appropriate to waive competitive quote solicitation.

Nonacademic Commodities and Services

Before purchasing nonacademic commodities and contractual services, each district school board and Florida College System institution board of trustees shall review the purchasing agreements and state term contracts available under F.S. 287.056 to determine whether it is in the Board's or the board of trustees' economic advantage to use the agreements and contracts. Each bid specification for nonacademic commodities and contractual services must include a statement indicating that the purchasing agreements and state term contracts available under F.S. 287.056 have been reviewed. Each district school board may also use the cooperative State purchasing programs managed through the regional consortium service organizations pursuant to their authority under s. 1001.451.(3).

Purchases of Commodities and Services greater than \$50,000.00

The procurement of commodities or contractual services may not be divided so as to avoid this monetary threshold requirement.

A. Bid Solicitation

The Superintendent is authorized to issue invitations for bids.

B. Bid Publication

Notice of the invitation for bids or requests for proposals shall be published at least once in a newspaper of general circulation within the District and may be otherwise issued electronically, direct delivery, or other means which are appropriate under the circumstances. The required bid return date is to be announced at the time of the bid offering and shall not be less than five (5) working days from the bid offering date.

C. Bid Responses

The invitations to bid must be responded to by three (3) or more qualified vendors/bidders. Exceptions must be approved by the Board.

D. Bid Opening

Bids will be opened in the office designated in the bid advertisement with the Superintendent's designee and at least one (1) other District employee present.

E. Bid Rejection

The Board may reject any or all bids and request new bids.

F. Bid Award

In acceptance of responses to invitations to bid, the Board may accept the proposal of the lowest responsive, responsible proposer. The Board may also choose to award contracts to the lowest responsive, responsible bidder as the primary awardee of a contract and to the next lowest responsive, responsible bidder(s) as alternate awardees, from whom commodities or contractual services would be purchased, should the primary awardee become unable to provide all of the commodities or contractual services required by the Board during the term of the contract. Nothing herein is meant to prevent multiple awards to the lowest responsive and responsible bidders, when such multiple awards are clearly stated in the bid solicitation documents.

For a bidder to be considered responsive, the proposal must respond to all bid specifications in all material respects and contain no irregularities or deviations from the bid specifications which would affect the amount of the bid or otherwise provide a competitive advantage.

For a bidder to be deemed responsible, the Board may request evidence from the bidder concerning:

1. the experience (type of product or service being purchased, etc.) of the bidder;
2. the financial condition;
3. the conduct and performance on previous contracts (with the District or other agencies);
4. the bidder's facilities;
5. management skills;
6. the ability to execute the contract properly;
7. a signed affidavit ensuring that neither the bidder nor any subcontractor has entered into an agreement with any labor organization regarding the public improvement project.

Award of a bid by the Board shall only represent an indication by the Board that a bid represents the lowest responsive bid from a responsible and responsive bidder meeting the requirements and criteria set forth in the invitation to bid. Award of a bid shall not create a binding obligation on the Board, and no obligation shall be created or imposed on the District until such time as the Board Chair/designee executes a contract.

Identical/Tie Low Bids

When identical low bids are received from an out-of-District vendor and a local vendor, the local vendor shall be recommended for award. The term "local vendor" means a vendor who has an established business presence in the District indicated by the following:

- A. has a physical business location within the District for at least six (6) months immediately prior to issuance of the competitive solicitation.
- B. provides customer access at the business location.
- C. holds any required business license through a jurisdiction in the District.
- D. employs one (1) full-time or two (2) part-time employees in the District, or if the business has no employees, is at least fifty percent (50%) owned by one (1) or more persons whose primary residence(s) is located within the District.

When two (2) or more local vendors present tie low bids on the same items, the company receiving the larger dollar award of the total bid shall be recommended for tie items.

In the event two (2) or more local vendors present exact tie low bids and the dollar award is not a criterion, the successful bidder shall be selected by applying the following criteria in order:

- A. drug-free workplace program in accordance with Florida law
- B. minority business enterprise (MBE) certified by the State of Florida Office of Supplier Diversity
- C. veteran business enterprise, certified by the State of Florida Department of Management Services
- D. by lot or other method the Board may select

When two (2) out-of-District vendors submit identical low bids, the criteria noted above shall be used to determine the successful bidder.

Florida Vendor Preference

If a competitive solicitation response for personal property is from a vendor whose principal place of business is outside of the State of Florida, then the preference requirements of F.S. 287.084 shall be applied by District staff or the selection committee in making the final recommendation for an award.

Vendor Preference For Certified Veteran Business Enterprises

As authorized by F.S. 295.187, "The Florida Veteran Business Enterprise Act", the Board shall provide a vendor preference in favor of certified veteran business enterprises.

The certification of a veteran business enterprise shall be granted by the Department of Management Services, with the assistance of the Department of Veterans' Affairs, as required by State law.

When two (2) or more bids, proposals or replies for procurement of commodities or contractual services, which are equal with respect to all relevant considerations, including price, quality, and service, are submitted and at least one (1) is from a certified veteran business enterprise, priority for award shall be given to the certified veteran business enterprise as defined by F.S. 295.187. In the event two (2) or more certified veteran business enterprises are entitled to the preference, then the award shall be given to the business having the smallest net worth.

To the extent that this provision is inconsistent with the provisions of this or any other Board policy, this provision shall prevail.

Exception to Competitive Bidding Requirements

Notwithstanding anything in this policy to the contrary, the Board may make certain purchases without the requirement for competitive solicitations, under the following conditions:

- A. In lieu of requesting competitive solicitations from three (3) or more sources, the Board may make purchases at or below the unit prices in contracts awarded by other Federal, State, city or county governmental agencies, other school boards, community colleges, or State university system cooperative bid agreements when the proposer awarded a contract by another entity will permit purchases by the Board at the same terms, conditions, and unit prices (or below such prices) awarded in such contract, and such purchases are to the economic advantage of the Board.
- B. The Superintendent is authorized to purchase commodities and contractual services where the total amount does not exceed \$50,000 and does not exceed the applicable appropriation in the budget.

C. Competitive solicitations are not required for pool purchases made as provided in F.S. 1006.27.

D. The State Board has waived the requirement for requesting competitive solicitations from three (3) or more sources for purchases by the Board of:

1. Professional services which shall include, without limitation, artistic services; academic program reviews; lectures by individuals; auditing services not subject to F.S. 218.391; legal services, including attorney, paralegal, expert witness, court reporting, appraisal or mediator services; and health services involving examination, diagnosis, treatment, prevention, medical consultation or administration; provided nothing herein shall be deemed to authorize the superintendent to acquire professional consultant services without Board approval as required by Board Policy 6540;
2. Educational services and any type of copyrighted materials including, without limitation, educational tests, textbooks, printed instructional materials, computer software, films, filmstrips, videotapes, DVDs, disc or tape recordings, digital recordings, or similar audio-visual materials, and for library and reference books, and printed library cards where such materials are purchased directly from the producer or publisher, the owner of the copyright, an exclusive agent within the state, a governmental agency or a recognized educational institution;
3. Commodities and contractual services when:

a. competitive solicitations have been requested in the manner prescribed by this policy; and

b. the Board has made a finding that no valid or acceptable firm proposal has been received within the prescribed time.

When such a finding has been officially made, the Board may enter into negotiations with suppliers of such commodities and contractual services and may execute contracts with such vendors under whatever terms and conditions as the Board determines to be in its best interests.

4. Commodities and contractual services when fewer than two (2) responsive proposals are received. The Board may then negotiate on the best terms and conditions or decide to reject all proposals. The Board will document the reasons that negotiating terms and conditions with the sole proposer is in the best interest of the District in lieu of re-soliciting proposals.

E. Information technology resources, whether by purchase, lease, lease with option to purchase, rental, or otherwise as defined in F.S. 282.0041(15), may be acquired by competitive solicitation or by direct negotiation and contract with a vendor or supplier, as best fits the needs of the District as determined by the Board.

F. Purchases of insurance, risk management programs, or contracting with third party administrators for insurance-related services may be through competitive solicitation or by direct negotiation and contract with a vendor or supplier.

G. ~~Purchases of food products, required by the Board's food service program and other ancillary food operations, except milk from competitive bid requirements.~~

H. ~~Purchase of milk is exempt from competitive bid requirements if:~~

1. ~~the Board has made a finding that no valid or acceptable firm bid has been received within the prescribed time;~~
2. ~~The Board has made a finding that an emergency situation exists.—~~

~~The Board may then enter into negotiations with suppliers of milk and has the authority to execute contracts under whatever terms and conditions the Board determines to be in the best interest of the District.~~

I. The Board may dispense with requirements for competitive solicitation for the emergency purchase of commodities or contractual services when the Superintendent determines in writing that an immediate danger to the public health, safety, or welfare or other substantial loss to the District requires emergency action. After the Superintendent makes such a written determination, the Board may proceed with the procurement of commodities or contractual services necessitated by the immediate danger, without requesting competitive solicitations. However, such an emergency purchase shall be made by obtaining pricing information from at least two (2) prospective vendors, which must be retained in the contract file, unless the Superintendent determines in writing that the time required to obtain pricing information will increase the immediate danger to the public health, safety, or welfare or other substantial loss to the District.

J. Commodities or contractual services available only from a single source may be exempted from the competitive solicitation requirements. When the Board believes that commodities or contractual services are available only from a single source, the Board will electronically post a description of the commodities or contractual services sought for a period of at least seven (7)

business days. The description will include a request that prospective vendors provide information about their ability to supply the commodities or contractual services described. If it is determined in writing by the Board, after reviewing any information received from prospective vendors, that the commodities or contractual services are available only from a single source, the Board shall provide notice of its intended decision to enter a single source contract in the manner specified in Policy 6326 - Bid Protests, and may negotiate on the best terms and conditions with the single source vendor.

K. The Board may make purchases of construction project materials directly from vendors, on behalf of the awarded construction contractor/manager, to take advantage of the District's "sales tax" exempt status.

L. A contract for commodities or contractual services may be awarded without competitive solicitations if State or Federal law, a grant or a State or Federal agency contract prescribes with whom the Board must contract or if the rate of payment is established during the appropriations process.

M. A contract for regulated utilities or government franchised services may be awarded without competitive solicitations.

Contract

Each Board contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- A. keep and maintain public records that ordinarily and necessarily would be required by the Board in order to perform the service under the contract;
- B. provide the public with access to its public records on the same terms and conditions as the Board would provide the records, and at a cost that does not exceed the cost provided in Policy 8310 - Public Records;
- C. ensure that any of its public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law;
- D. meet all requirements for retaining public record and, upon termination of the contract, transfer to the Board, at no cost, all public records in its possession and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements;

All records stored electronically must be provided to the Board in a format that is compatible with the Board's information technology systems.

- E. the contractor shall furnish a copy of any public records request or request for records in any way relating to the District, immediately upon receipt to the District's Director of Purchasing.

Each contract must also include the following statement, in substantially the following form, identifying the contact information of the District's custodian of public records in at least fourteen (14) point boldface type: "IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF F.S. CHAPTER 119 TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, MRS. BRENDA DAVIS, AT PHONE - 772-564-3149, EMAIL - brenda.davis@indianriverschools.org, OR MAIL: Mrs. Brenda Davis, SCHOOL DISTRICT OF INDIAN RIVER COUNTY, 6500 57th Street, Vero Beach, FL 32967."

Debarment

The Director of Purchasing shall have the authority to debar a person/corporation, for cause, from consideration or award of further contracts. The debarment shall be for a period commensurate with the seriousness of the cause, generally not to exceed three (3) years. If a suspension precedes a debarment, the suspension period shall not be considered in determining the debarment period. When the offense is willful or blatant, a longer term of debarment may be imposed, up to an indefinite period.

A. Cause of Debarment

The term "debar" or "debarment" means to remove a vendor from bidding on District work. Causes for debarment include, but are not limited to the following:

1. conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or sub-contract, or in performance of such contract
2. conviction under State or Federal statutes for embezzlement, theft, forgery, bribery, falsification or destruction of records, or receiving stolen property, or any other offense indicating lack of business integrity or business honesty which currently, seriously, and directly affects responsibility as a vendor

3. conviction under State or Federal anti-trust statutes arising out of submission of bids or proposals
4. violation of contract provisions, including:
 - a. deliberate failure, without good cause, to perform in accordance with specifications or within the time limits provided in the contract(s); and
 - b. a recent record of failure to perform, or of unsatisfactory performance, in accordance with the terms of one (1) or more contracts; provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment
5. refutation of an offer by failure to provide bonds, insurance or other required certificates within the time period as specified in bid/RFP response
6. refusal to accept a purchase order, agreement, or contract, or to perform thereon, provided such order was issued timely and in conformance with the offer received
7. presence of principals or corporate officers in the business of concern who were principals within another business at the time when the other business was suspended within the last three (3) years under the provisions of this section
8. violation of the ethical standards set forth in State law
9. providing or offering to provide anything of value, including, but not limited to, a gift, loan, reward, promise of future employment, favor, or service to any employee to influence the award of contract or purchase items from a contractor
10. existence of unresolved disputes between the contractor and the District arising out of or relating to prior contracts between the District and the contractor, work performed by the contractor, or services or products delivered
11. any other cause the Director of Purchasing determines to be so serious and compelling as to affect credibility as a District vendor, including debarment by another governmental entity for any cause listed in this policy

B. Notice of Recommended Decision

The Director of Purchasing or designee shall issue a notice letter that advises the party that it is debarred or suspended. The letter shall:

1. state the reason(s) for the action taken; and
2. inform the vendor of its right to petition the Board for reconsideration.

C. Right to Request a Hearing

Any person who is dissatisfied or aggrieved with the notification of the determination to debar or suspend must, within ten (10) calendar days of such notification, appeal such determination to the Board.

D. Hearing Date

The Board shall schedule a hearing at which time the person shall be given the opportunity to demonstrate why the debarment/suspension by the Director of Purchasing should be overturned. All parties shall be given notice of the hearing date.

Revised 3/4/14
Revised 11/22/16
Revised 12/11/18

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Legal

F.S. 119.0701

F.S. 255.05

F.S. 255.0516

F.S. 255.0518

F.S. 287.056

F.S. 287.084

F.S. 287.087

F.S. 287.132

F.S. 287.133

F.S. 295.187

F.S. 1001.43

F.S. 1001.451

F.S. 1010.04

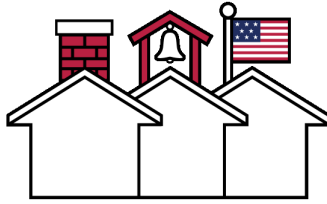
F.S. 1010.07(2)

F.S. 1010.48

F.A.C. 6A-1.012, Purchasing Policies

F.A.C. 5P-1.003, Responsibilities for the School Food Service Program

Last Modified by Brenda Davis on January 10, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of CONSTRUCTION CONTRACTING AND BIDDING
Code	*po6322 JC/bd 12 20 18
Status	
Adopted	August 13, 2013
Last Revised	February 14, 2017

6322 - **CONSTRUCTION CONTRACTING AND BIDDING**

All School District construction bids shall be the immediate responsibility of the Superintendent or his/her designee. All applicable laws, State Board of Education State Regulations for Educational Facilities (SREF) regulations, the Florida Building Code, and policies of the School Board shall be observed in school construction bidding. The Superintendent shall develop procedures to implement this policy.

This policy shall generally apply to contracts for construction projects that shall be funded with capital outlay funds or capital grants that relate to new construction, additions, remodeling, renovations, maintenance, or repairs to existing facilities.

This policy shall not apply to acquisition of architectural, engineering, landscape architectural, construction management at risk, design-build, total program management, or surveying and mapping services, which shall be acquired pursuant to Policy 6330 - Acquisition of Professional Architectural, Engineering, Landscape Architectural or Land Surveying Services.

The Board may contract for construction of new facilities, or for additions, remodeling, renovation, maintenance, or repairs to existing facilities, through means including, but not be limited to:

- A. competitive bids;
- B. design-build pursuant to F.S. 287.055;
- C. selecting a construction management entity, pursuant to F.S. 255.103 or 287.055, that would be responsible for all scheduling and coordination of both the design and construction phases, and would be responsible for the successful, timely, and economical completion of the construction project;
- D. selecting a program management entity, pursuant to F.S. 255.103 or 287.055, that would act as the agent of the Board and would be responsible for schedule control, cost control, and coordination in providing or procuring planning, design, and construction services;
- E. proposals to enter into a public-private partnership with a private entity for the acquisition, design, construction, improvement, renovation, expansion, equipping, maintenance, or operation of a qualifying project pursuant to F.S. ~~255.065~~287.05712;

The Superintendent shall be responsible for submitting proposed public-private partnership agreements to the Board for consideration, including unsolicited proposals from private entities. The Board shall evaluate and consider all proposed public-private partnership agreements pursuant to the guidelines set forth in F.S. ~~255.065~~287.05712.

- F. day-labor contracts not exceeding \$280,000 for construction, renovation, remodeling, or maintenance of existing facilities.

Beginning January 2009, this amount shall be adjusted annually based upon changes in the Consumer Price Index.

For purposes of this policy, "day-labor contract" means a project constructed using persons employed directly by the Board or by contracted labor.

Bonds

A. For Projects Costing Less than \$200,000

In order to encourage participation in construction, remodeling, and renovation projects by small, woman owned, and minority owned businesses, no bid security or performance or payment bond shall be required for bids in an amount less than \$200,000, unless it is determined necessary by the Superintendent. If bonds are required, the information will be specified in the project documentation and the provisions of subsection B below will apply.

B. For Projects Costing \$200,000 or Greater

Bonds may be required as specified in the bids for construction, remodeling, and renovation of District facilities must be accompanied by a bid security meeting the following requirements, for bids \$200,000 or greater:

- 1. Bid security shall be a certified check, cashier's check, Treasurer's check, bank draft, or bid bond acceptable to the Board in a form and manner that is acceptable to the Board.**
- 2. Should the accepted bidder refuse to enter into the contract or fail to furnish performance and materials and payment bonds, the amount of the bid security may be forfeited to the District.**

The accepted bidder must deliver performance and payment bonds equal to the contract price, no later than the date of execution of the contract or the first request for payment under the contract, whichever is first. Bonds must be issued by surety companies admitted to do business in the State of Florida and listed in the Federal Register of the U.S. Department of Treasury for Surety Companies Acceptable on Federal Bonds.

Notice and Terms

The Superintendent or designee shall be responsible for preparing the legal notice for bids and shall determine that such notice meets the requirements of Florida statutes and State Board of Education Rules and contains the information needed by the prospective bidders, to including the following:

- A. date, time, and place relating to submitting of bids;**
- B. procedures for presenting bids;**
- C. conditions and terms for receiving bids;**
- D. procedures to be followed in opening and presenting bids to the Board; and**
- E. conditions for awarding contracts based on bids.**

These provisions shall be followed for construction bids:

- A. The bid time and date shall be established by the Superintendent or designee.**
- B. Bids by telegram or facsimile shall not be accepted nor shall any other type of bid be accepted which cannot be classified as a sealed bid. Bids received by mail shall be stamped with the time and date received by the District office.**
- C. Bids shall be opened at the designated time in the invitation to bid. At the designated time, the person presiding shall inquire if all bids have been received; no other bids shall be accepted and no bid may be withdrawn after the deadline.**
- D. All bids shall be opened, read aloud, and recorded.**
- E. Unless all bids are rejected by the Board for valid reasons, the contract shall be awarded to the lowest responsible bidder meeting all requirements and specifications.**

All bid requests shall include a notification to bidders that failure to file a bid protest within the time and in the manner prescribed by Florida statutes and Policy 6320 - Purchasing and Contracting for Commodities and Contractual Services, shall constitute a waiver of any further right to protest such bid award.

Competitive Solicitation Requirements for Construction Contracting

Contracts governed by this policy shall be approved and executed as set forth below. A "construction project" shall be deemed to include a single contract or group of contracts with the same provider which is directly connected in terms of time, location, or services, such that a reasonable person would consider the services to be provided as a single project.

A. Construction Projects Involving Expenditures of \$0.00 - \$35,000.00

Contracts for construction projects involving expenditures of \$0.00 - \$35,000.00 shall be approved and executed as follows:

1. Architect/Engineer Services

Unless otherwise deemed appropriate by the building official, contracts governed by this subsection do not require assistance and services of a registered architect/engineer.

2. Direct Negotiations Authorized

Unless otherwise deemed appropriate by the Director of Facilities, contracts governed by this subsection do not require solicitation of formal bids. The District may negotiate directly with potential service providers for contracts governed by this subsection. In order to secure the most efficient and effective contracts, the District is encouraged to secure multiple quotes or to negotiate with multiple providers before entering into contracts hereunder.

3. Bonds Not Required

~~Unless otherwise deemed appropriate by the Director of Facilities, contractors are not required to submit payment and performance bonds for contracts governed by this subsection.~~

B. Construction Projects Involving Expenditures of \$35,000.01 - \$50,000.00

Contracts for construction projects involving expenditures of \$35,000.01 - \$50,000.00 shall be approved and executed as follows:

1. Architect/Engineer Services

Unless otherwise deemed appropriate by the building official, contracts governed by this subsection do not require assistance and services of a registered architect/engineer.

2. Three (3) Quotations Required

Unless otherwise deemed appropriate by the Director of Facilities, contracts governed by this subsection do not require solicitation of formal bids. The District may approve and enter into contracts governed by this subsection after securing three (3) written quotes and conducting any further negotiations that may be deemed appropriate, the Superintendent shall recommend that the Board approve a purchase order or execute a contract with the most efficient and effective proposer.

3. Bonds Not Required

~~Unless otherwise deemed appropriate by the Director of Facilities, contractors are not required to submit payment and performance bonds for contracts governed by this subsection.~~

C. Construction Projects Involving Expenditures of \$50,000.01 - \$100,000.00 and Electrical projects \$50,000.01 - \$75,000.00

Contracts for construction projects, other than electrical projects, involving expenditures of \$50,000.01 - \$100,000.00 shall be approved and executed as follows:

1. Architect/Engineer Services

Contracts governed by this subsection shall require assistance and services of a registered architect/engineer.

2. Three (3) Quotations Required

Unless otherwise deemed appropriate by the Director of Facilities, contracts governed by this subsection do not require solicitation of formal bids. The District may approve and enter into contracts governed by this subsection after securing three (3) written quotes from qualified providers. After securing the quotes and conducting any further negotiations that may be deemed appropriate, the Superintendent shall recommend that the Board approve a purchase order or execute a contract with the most efficient and effective proposer.

3. Bonds Not Required

~~Unless otherwise deemed appropriate by the Director of Facilities, contractors are not required to submit payment and performance bonds for contracts governed by this subsection.~~

D. Electrical Projects Involving Expenditures of \$75,000.01 - \$100,000.00

Contracts for electrical projects involving expenditures of \$75,000.01 - \$100,000.00 shall be approved and executed as follows:

1. Architect/Engineer Services

Contracts governed by this subsection shall require assistance and services of a registered architect/engineer.

2. Bid Solicitation Required

Contracts governed by this subsection shall be advertised in conformance with the procedures outlined in this section.

a. Legal Notice

The District shall publish notice of projects governed by this section in a local newspaper with general circulation throughout the District for a minimum of once per week for three (3) consecutive weeks with the last publication appearing at least seven (7) days prior to bid opening.

b. Bid Bonds Required

Bidders shall submit bid bonds or security equaling five percent (5%) of the base bid. Security shall be in the form of a certified check, cashier's check, Treasurer's check, or bank draft of any national or State bank.

c. Rejection of Bids/Waiver of Technicalities

The Board reserves the right in its sole discretion to reject all bids and to waive technicalities in any and all bids.

3. Bonds Required

~~The successful contractor under this subsection shall be required to submit payment and performance bonds prior to issuance of a notice to proceed for this project.~~

E. Construction Projects Involving Expenditures in Excess of \$100,000.00

Contracts for projects involving expenditures in excess of \$100,000.00 shall be approved and executed as follows:

1. Architect/Engineer Services

Contracts governed by this subsection shall require assistance and services of a registered architect/engineer.

2. Bid Solicitation Required

Contracts governed by this subsection shall be advertised in conformance with the procedures outlined in this section.

a. Legal Notice

The District will publish notice of projects governed by this section in a local newspaper with general circulation throughout the District for a minimum of once per week for three (3) consecutive weeks with the last publication appearing at least seven (7) days prior to bid opening.

b. Bid Bonds Required (in excess of \$200,000.00)

Bidders shall submit bid bonds or security equaling five percent (5%) of the base bid. Security shall be in the form of a certified check, cashier's check, Treasurer's check, or bank draft of any national or State bank.

c. Rejection of Bids/Waiver of Technicalities

The Board reserves the right in its sole discretion to reject all bids and to waive technicalities in any and all bids.

3. Bonds Required

The successful contractor under this subsection shall be required to submit payment and performance bonds prior to issuance of a notice to proceed for this project.

F. Construction Projects Involving Fifty Percent (50%) or More State-Appropriated Funds

For a competitive solicitation for construction services in which fifty percent (50%) or more of the cost will be paid from State-appropriated funds which have been appropriated at the time of the competitive solicitation, the Board will not use a policy that provides a preference based upon the contractor's:

1. maintaining an office or place of business within a particular local jurisdiction;
2. hiring employees or subcontractors from within a particular local jurisdiction; or
3. prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

For any such competitive solicitation, the Board will disclose in the solicitation document that any applicable local policy does not include any of the preferences listed above.

G. Contracts for projects involving expenditures in excess of \$300,000.00 shall be approved and executed as follows:

1. Architect/Engineer Services

Contracts governed by this subsection shall require assistance and services of a registered architect/engineer.

2. Bid Solicitation Required

Contracts governed by this subsection shall be advertised in conformance with the procedures outlined in this section.

a. Pre-Qualification

For construction projects in excess of \$300,000 all participating bidders must be pre-qualified in accordance with SREF 4.1.

b. Legal Notice

The District shall publish notice of projects governed by this section in a local newspaper with general circulation strict for a minimum of once per week for three (3) consecutive weeks with the last publication appearing at least seven (7) days prior to bid opening.

c. Bid Bonds Required

Bidders shall submit bid bonds or security equaling five percent (5%) of the base bid. Security shall be in the form of a certified check, cashier's check, Treasurer's check, or bank draft of any national or State bank.

d. Rejection of Bids/Waiver of Technicalities

The Board reserves the right in its sole discretion to reject all bids and to waive technicalities in any and all bids.

Exception to Construction Requirements

The Board may, with a super majority vote at a public meeting that begins no earlier than 5 p.m., adopt a resolution to implement one (1) or more of the exceptions to the educational facilities construction requirements described below.

Before voting on the resolution, the Board will conduct a cost-benefit analysis prepared according to a professionally accepted methodology that describes how each exception selected by the Board achieves cost savings, improves the efficient use of District resources, and impacts the life-cycle costs and life span for each educational facility to be constructed, as applicable, and demonstrates that implementation of the exception will not compromise student safety or the quality of student instruction.

The Board will conduct at least one (1) public workshop to discuss and receive public comment on the proposed resolution and cost-benefit analysis, to begin no earlier than 5 p.m. The workshop may occur at the same meeting at which the resolution will be voted upon.

The Board's resolution may propose implementation of exceptions to requirements of the uniform Statewide building code for the planning and construction of public educational and ancillary plants relating to the following:

- A. Interior non-load bearing walls by approving the use of fire-rated wood stud walls in new construction or remodeling for interior non-load bearing wall assemblies that will not be exposed to water or located in wet areas.
- B. Walkways, roadways, driveways, and parking areas by approving the use of designated, stabilized, and well-drained gravel or grassed student parking areas.
- C. Standards for relocatables used as classroom space by approving construction specifications for installation of relocatable buildings that do not have covered walkways leading to the permanent buildings onsite.
- D. Site lighting by approving construction specifications for site lighting that:
 - 1. Do not provide for lighting of gravel or grassed auxiliary or student parking areas.
 - 2. Provide lighting for walkways, roadways, driveways, paved parking lots, exterior stairs, ramps, and walkways from the exterior of the building to a public walkway through installation of a timer that is set to provide lighting only during periods when the site is occupied.
 - 3. Allow lighting for building entrances and exits to be installed with a timer that is set to provide lighting only during periods in which the building is occupied. The minimum illumination level at single-door exits may be reduced to no less than one (1) foot-candle.
- E.
 - 1. [Any other provisions that limit the ability of a school to operate in a facility on the same basis as a charter school pursuant to F.S. 1002.33\(18\) so long as the regional planning council determines that there is sufficient shelter capacity within the District as documented in the Statewide Emergency Shelter Plan.](#)

Change Orders

The Board believes that thoughtful planning should minimize the change orders for any construction or renovation project, but recognizes that all circumstances that might necessitate such changes cannot be anticipated. Any and all change order to construction contracts must be in compliance with Florida statutes and the State Requirements for Educational Facilities both in form and content.

Opening of Competitive Bids

Notwithstanding F.S. 119.071(1)(b), in any competitive solicitation for construction or repairs on a Board building or facility, the Superintendent will:

- A. open the sealed bid, or the portion of the sealed bid that includes the price submitted, at a public meeting conducted in compliance with F.S. 286.011 and Board Bylaw 0164 - Notice of Meetings, and Bylaw 0168 - Minutes;
- B. announce the name of each bidder and the price submitted in the bid at that meeting; and

C. make available the name of each bidder and the price submitted in the bid, upon request.

Receipt of Less than the Minimum Two (2) Responses

In the event the Board receives less than the minimum number of responses, the Board may negotiate on the best terms and conditions or decide to reject all proposals. The Board shall document the reasons for the decision to negotiate terms and conditions with the sole proposer in lieu of resoliciting proposals.

Contract Execution

Contracts governed by this policy shall be awarded to the lowest responsive and responsible bidder, considering base bid and accepted alternatives; and be executed pursuant to Policy 6320 - Purchasing and Contracting for Goods and Services. Award of bid by the Board shall only represent an identification by the Board that a bid represents the lowest responsible bid received by the District. Award of bid shall not create a binding obligation on the Board, and no obligation shall be created or imposed on the District until such time as the Board Chair/designee executes a contract in a form satisfactory to the District.

Each Board contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- A. keep and maintain public records that ordinarily and necessarily would be required by the Board in order to perform the service under the contract;
- B. provide the public with access to its public records on the same terms and conditions as the Board would provide the records, and at a cost that does not exceed the cost provided in Policy 8310 - Public Records;
- C. ensure that any of its public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law;
- D. meet all requirements for retaining public record and, upon termination of the contract, transfer to the Board, at no cost, all public records in its possession and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the Board in a format that is compatible with the Board's information technology systems.

Certified Copy of Recorded Bond

Before commencing the work or before recommencing the work after a default or abandonment, the contractor shall provide to the Board a certified copy of the recorded bond. Notwithstanding the terms of the contract or any other law governing prompt payment for construction services, the Board may not make a payment to the contractor until the contractor has complied with this paragraph. This paragraph applies to contracts entered into on or after October 1, 2012.

Revised 3/4/14

Revised 11/22/16

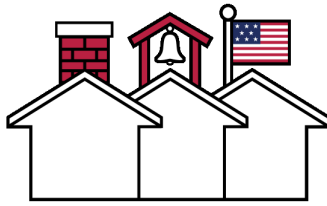
Revised 2/14/17

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- F.S. 255.05
- F.S. 255.0516
- F.S. 255.0518
- F.S. 255.0991
- F.S. 1001.43
- F.S. 1010.04
- F.S. 1010.07(2)
- F.S. 1010.48
- F.S. 1013.385
- F.S. 1013.45
- F.S. 1013.46
- F.S. 1013.47
- Purchasing Policies, F.A.C. 6A-1.012
- Educational Facilities, F.A.C. 6A-2.0010

Last Modified by Brenda Davis on December 20, 2018



Book Policy Manual
Section Vol. 19, No. 1 - REVISED
Title Copy of PROCUREMENT – FEDERAL GRANTS/FUNDS
Code *po6325 JC/bd 12 20 18
Status

Unless a specific policy has been amended and the date the policy was revised is noted at the bottom of that policy, the bylaws and policies of The School Board of Indian River County were adopted on August 13, 2013.

6325 - PROCUREMENT – FEDERAL GRANTS/FUNDS

Procurement of all supplies, materials, equipment, and services paid for from Federal funds or District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, School Board policies, and administrative procedures.

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2)

- A. 1. a. 200.317-.326) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of the District’s documented general purchasing Policy 6320 and AP 6320A.
All District employees, officers, and agents who have purchasing authority shall abide by the standards of conduct covering conflicts of interest and governing the actions of its employees, officers, and agents engaged in the selection, award, and administration of contracts as established in Policy 1129, Policy 3129, and Policy 4129 – Conflict of Interest.
The District will avoid acquisition of unnecessary or duplicative items. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis shall be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.
To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

Competition

All procurement transactions paid for from Federal funds or District matching funds shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgement. In order to promote objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.
Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

- a. unreasonable requirements on firms in order for them to qualify to do business
- b. unnecessary experience and excessive bonding requirements

c. noncompetitive contracts to consultants that are on retainer contracts

d. organizational conflicts of interest

E specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement

F. any arbitrary action in the procurement process

Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless (1) an applicable Federal statute expressly mandates or encourages a geographic preference; or (2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

To the extent that the District uses a pre-qualified list of persons, firms, or products to acquire goods and services that are subject to this policy, the pre-qualified list includes enough qualified sources as to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list annually.

The District shall require that all solicitations made pursuant to this policy incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals. The Board will not approve any expenditure for an unauthorized purchase or contract.

Procurement Methods

The District shall utilize the following methods of procurement:

A. Micro-purchases

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed ~~\$10,000~~\$5,000. To the extent practicable, the District shall distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

B. Small Purchases

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property that does not exceed the competitive bid threshold of \$50,000. Small purchase procedures require that price or rate quotations shall be obtained pursuant to School Board Policy 6320.

C. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to \$50,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed \$50,000.

In order for sealed bidding to be feasible, the following conditions shall be present:

1. a complete, adequate, and realistic specification or purchase description is available;
2. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
3. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

When sealed bids are used, the following requirements apply:

1. Bids shall be solicited in accordance with the provisions of State law and Policy 6320. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
2. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
3. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
4. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
5. The Board reserves the right to reject any or all bids for sound documented reason.

D. Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one source submitting an offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

1. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.
2. Proposals shall be solicited from an adequate number of sources.
3. The District shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
4. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications- based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

E. Noncompetitive Proposals

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. the item is available only from a single source
2. the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
3. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District
4. after solicitation of a number of sources, competition is determined to be inadequate

The District shall perform a cost or price analysis in connection with every procurement action in excess of \$50,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Time and Materials Contracts

The District uses a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Suspension and Debarment

The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as

(1) contractor integrity; (2) compliance with public policy; (3) record of past performance; and (4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 C.F.R. Part 180.

Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (2 C.F.R. Part 180 Subpart G)

Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. chapter 1). A person so excluded is debarred. (2 C.F.R. Part 180 Subpart H)

The District shall not subcontract with or award subgrants to any person or company who is debarred or suspended. For contracts over \$25,000, the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors at www.sam.gov; collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor. (2 C.F.R. Part 180 Subpart C)

Maintenance of Procurement Records

The District maintains records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection, or rejection, and the basis for the contract price (including a cost or price analysis).

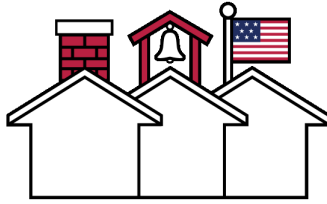
2 C.F.R. 200.317 - .326

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Adopted 11/22/16

Last Modified by Brenda Davis on December 20, 2018



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of DISPOSITION OF SURPLUS INSTRUCTIONAL PROPERTY
Code	*po7310 MR bd 01 10 19
Status	
Adopted	August 13, 2013
Last Revised	January 23, 2018

7310 - **DISPOSITION OF SURPLUS INSTRUCTIONAL PROPERTY**

The School Board requires the Superintendent to review the property of the District periodically and to dispose of that material and equipment that is no longer usable in accordance with the terms of this policy.

A. Instructional Material

The District shall review instructional materials (i.e. textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

1. concepts or content that do not support the current goals of the curriculum
2. information that may not be current
3. worn beyond salvage

B. Equipment

The District shall inspect the equipment used in the instructional program periodically, to determine the condition and usability of such equipment in the current educational program. Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

1. repair parts for the equipment no longer readily available
2. repair records indicate equipment has no usable life remaining
3. repair costs
4. obsolescence
5. some potential for sale at a District auction
6. creates a safety or environmental hazard

C. Disposition

The Superintendent is authorized to dispose of obsolete instructional property by selling it to the highest bidder, by donation to appropriate parties, or by proper waste removal. Disposal of surplus property purchased with Federal funds shall be

disposed of in accordance with Federal procedures.

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, the District shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made in accordance with disposition instructions of the Federal awarding agency.

Except as provided in Section 200.312, Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent (10%) of the proceeds, whichever is less, for its selling and handling expenses.

The District may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the District shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

D. Availability of Facilities and Property Identified as Surplus, Marked for Disposal, or Otherwise Unused

District facilities and property (including tangible personal property) identified as surplus, marked for disposal, or otherwise unused shall be made available to charter schools on the same basis as it is made available to other District schools. A charter school receiving property from the District may not sell or dispose of such property without the District's written permission. For an existing District school converting to charter status, no rental or leasing fee for the existing facility or for the property normally inventoried to the conversion school may be charged by the Board to the parents and teachers organizing the charter school. The charter school shall agree to reasonable maintenance provisions in order to maintain the facility in a manner similar to Board standards. Any school, including District and charter schools, receiving District property must maintain such property in good working condition and order, excepting normal wear and tear. District and charter schools who cause damage to District property shall be required to reimburse the District for the cost of replacement.

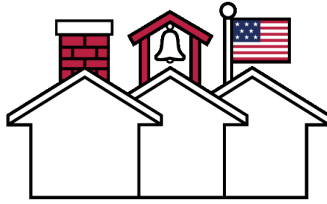
Revised 11/22/16

Revised 1/23/18

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Legal	F.S. 274.05
	F.S. 274.06
	F.S. 274.07
	F.S. 1012.33
	F.S. 1013.28
	F.A.C. 69I-73.005
	2 C.F.R. 200.312
	2 C.F.R. 200.313

Last Modified by Brenda Davis on January 10, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of PERSONNEL FILE
Code	*po1590 es/BD 12 12 18
Status	
Adopted	August 13, 2013
Last Revised	March 4, 2014

1590 - **PERSONNEL FILE**

It is necessary for the orderly operation of the School District to prepare a personal information system for the retention of appropriate files bearing upon an employee's duties and responsibilities to the District and the District's responsibilities to the employee.

The School Board requires that sufficient records exist to determine an employee's qualifications for the job held, compliance with Federal, State, and local benefit programs, conformance with District rules, and evidence of completed evaluations. Such records will be kept in compliance with the laws of the State of Florida. Materials relating to work performance, discipline, suspension, or dismissal will be reduced to writing and signed by a person competent to know the facts or make the judgment. The resignation or termination of an employee before an investigation of alleged misconduct by the employee affecting the health, safety, or welfare of a student is concluded must be clearly indicated in an employee's personnel file.

The term personnel file as used in this section shall mean all records, information, data, or materials maintained by a public school system, in any form or retrieval system whatsoever, with respect to any of its instructional staff, which are uniquely applicable to that employee, whether maintained in one (1) or more locations.

Only that information which pertains to the professional role of the employee and submitted by duly authorized school administrative personnel and the Board may be entered in the official record file.

Pursuant to State law, a complaint of misconduct against a District employee, and all information obtained pursuant to an investigation by the District of the complaint of misconduct, are confidential and exempt from inspection or copying until the investigation ceases to be active, or until the District provides written notice to the employee who is the subject of the complaint, in the manner set forth below, that the District has either:

- A. concluded the investigation with a finding not to proceed with disciplinary action or file charges, or
- B. concluded the investigation with a finding to proceed with disciplinary action and/or to file charges. If the investigation results in such a finding, the District shall also file a legally sufficient complaint regarding the misconduct as required by State law and Policy 8141 - Mandatory Reporting of Misconduct by Certificated Employees.

Regardless of the status of an investigation, any legally sufficient complaint will be filed in writing with Florida Department of Education (FLDOE) within thirty (30) days after the date on which the subject matter of the complaint comes to the attention of the District pursuant to F.S. 1012.796(1)(d)1. A complaint is legally sufficient if it contains ultimate facts that show a violation has occurred as provided in F.S. 1012.795 and defined by rule of the State Board of Education.

Any material that is derogatory to an employee shall not be open to inspection for an additional ten (10) days after the employee has been notified either:

- A. by certified mail, return receipt requested, to his/her address of record; or

B. by personal delivery. The employee's signature on a copy of the materials to be filed shall be proof that such materials were given to the employee, with the understanding that such signature merely signifies receipt and does not necessarily indicate agreement with its contents.

No record in a personnel file which is confidential and exempt from inspection and copying pursuant to applicable law shall be disclosed except as provided by applicable law.

The Superintendent shall maintain a record in each personnel file of those persons reviewing the files each time they are reviewed.

A copy of each such entry shall be given to the employee upon request.

The employee shall have access to his/her file upon request.

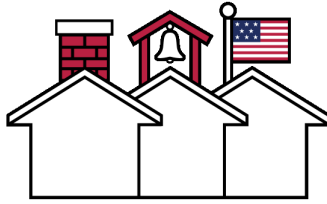
The related procedures manual is entitled Personnel File Procedures.

Revised 3/4/14

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Legal F.S. 119.011, 119.07, 119.071, 1012.31

Last Modified by Brenda Davis on December 12, 2018



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of PERSONNEL FILE
Code	*po3590 ES/bd 12 12 18
Status	
Adopted	August 13, 2013
Last Revised	March 4, 2014

3590 - **PERSONNEL FILE**

It is necessary for the orderly operation of the School District to prepare a personal information system for the retention of appropriate files bearing upon an employee's duties and responsibilities to the District and the District's responsibilities to the employee.

The School Board requires that sufficient records exist to determine an employee's qualifications for the job held, compliance with Federal, State, and local benefit programs, conformance with District rules, and evidence of completed evaluations. Such records will be kept in compliance with the laws of the State of Florida. Materials relating to work performance, discipline, suspension, or dismissal will be reduced to writing and signed by a person competent to know the facts or make the judgment. The resignation or termination of an employee before an investigation of alleged misconduct by the employee affecting the health, safety, or welfare of a student is concluded must be clearly indicated in an employee's personnel file.

The term personnel file as used in this section shall mean all records, information, data, or materials maintained by a public school system, in any form or retrieval system whatsoever, with respect to any of its instructional staff, which are uniquely applicable to that employee, whether maintained in one (1) or more locations.

Only that information which pertains to the professional role of the employee and submitted by duly authorized school administrative personnel and the Board may be entered in the official record file.

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- A. concluded the investigation with a finding not to proceed with disciplinary action or file charges, or
- B. concluded the investigation with a finding to proceed with disciplinary action and/or to file charges. If the investigation results in such a finding, the District shall also file a legally sufficient complaint regarding the misconduct as required by State law and Policy 8141 - Mandatory Reporting of Misconduct by Certificated Employees.

Regardless of the status of an investigation, any legally sufficient complaint will be filed in writing with Florida Department of Education (FLDOE) within thirty (30) days after the date on which the subject matter of the complaint comes to the attention of the District pursuant to F.S. 1012.796(1)(d)1. A complaint is legally sufficient if it contains ultimate facts that show a violation has occurred as provided in F.S. 1012.795 and defined by rule of the State Board of Education.

Any material that is derogatory to an employee shall not be open to inspection for an additional ten (10) days after the employee has been notified either:

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B. by personal delivery. The employee's signature on a copy of the materials to be filed shall be proof that such materials were given to the employee, with the understanding that such signature merely signifies receipt and does not necessarily indicate agreement with its contents.

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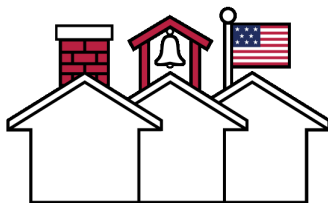
The related procedures manual is entitled Personnel File Procedures.

Revised 3/4/14

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Legal F.S. 119.011, 119.07, 119.071, 1012.31

Last Modified by Brenda Davis on December 12, 2018



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of DRUG AND ALCOHOL TESTING OF EMPLOYEES WHO PERFORM SAFETY-SENSITIVE FUNCTIONS
Code	*po4162 ES/DMR/bd 02 08 2019
Status	
Adopted	August 13, 2013
Last Revised	December 11, 2018

4162 - **DRUG AND ALCOHOL TESTING OF EMPLOYEES WHO PERFORM SAFETY-SENSITIVE FUNCTIONS**

The School Board believes that the safety of students is of utmost importance and is the responsibility of the employee. To fulfill such a responsibility, employees, who perform safety-sensitive functions must be mentally and physically alert at all times while on duty. To that end, the Board has established this policy and others related to employees' and students' health and well-being.

For purposes of this policy and the procedures associated with the policy, the following definitions shall apply.

- A. The term *illegal drug* means drugs and controlled substances, the possession or use of which is unlawful, pursuant to Federal, State, and local laws and regulations.
- B. The term *controlled substance* includes any illegal drug and any drug that is being used illegally, such as a prescription drug that was not legally obtained or not used for its intended purposes or in its prescribed quantity. The term does not include any legally-obtained prescription drug used for its intended purpose in its prescribed quantity unless such use would impair the individual's ability to safely perform safety-sensitive functions.
- C. The term *controlled substance abuse* includes excessive use of alcohol as well as prescribed drugs not being used for prescribed purposes, in a prescribed manner, or in the prescribed quantity.
- D. The term *safety-sensitive functions* includes all tasks associated with the operation and maintenance of Board-owned vehicles and other functions as assigned by the superintendent where impaired judgment puts in jeopardy the safety of employees or students.
- E. The term *while on duty* means all time from the time the employee begins to work or is required to be in readiness for work until the time s/he is relieved from work and all responsibility for performing work.

The Board requires all employees to comply with Board Policy 4124 on drug-free schools which prohibits the possession, use, sale, or distribution of alcohol and any controlled substance on school property at all times. Further, the Board concurs with the Federal requirement that all CDL license holders should be free of any influence of alcohol or controlled substance while on duty.

The Board directs the Superintendent to establish a drug and alcohol testing program whereby any staff member performing safety-sensitive functions, is tested for the presence of alcohol in his/her system as well as for the presence of the following controlled substances:

- A. Marijuana
- B. Cocaine
- C. Opioids

D. Amphetamines

E. Phencyclidine (PCP)

The drug tests are to be conducted in accordance with Federal and State regulations:

- A. prior to employment (Controlled Substances Only);
- B. for reasonable cause;
- C. upon return to duty after any alcohol or drug rehabilitation;
- D. after any accident;
- E. on a random basis, and
- F. on a follow-up basis.

Candidates shall also be tested for the presence of alcohol in their system prior to employment.

Any staff member who is subject to drug tests in accordance with this policy and who tests positive shall be:

- A. prohibited from performing safety-sensitive functions;
- B. referred to the District's Employee Assistance Program;
- C. subject to discipline, up to and including discharge, in accordance with District procedures and the terms of any applicable collective bargaining agreements.

Furthermore, if during any test the lab determines that an adulterant has been added to the specimen, then the test will be considered positive.

Any staff member who refuses to submit to a test shall be prohibited from performing or continuing to perform his/her safety-sensitive functions and may be subject to disciplinary action up to and including termination.

A staff member who voluntarily discloses that they have an addiction to alcohol or controlled substances may participate in the Employee Assistance Program, and will qualify for the receipt of medical insurance benefits for treatment of alcohol or substance abuse, including follow-up care, to the extent that such benefits are provided for or offered in the Board's health insurance package. Voluntary disclosure of an alcohol or drug addiction by a staff member will not subject the staff member to disciplinary action unless such disclosure is made after the staff member is selected to be tested or immediately prior to the selection of staff members to be tested. Nothing herein shall prevent the Board from disciplining a staff member for misconduct associated with his/her alcohol and/or drug use regardless of whether the employee has disclosed that s/he has an alcohol or drug addiction.

A staff member will be subject to disciplinary action, up to and including termination, for any of the following reasons:

- A. reports for duty or performs work while having an alcohol concentration of 0.02 or greater
- B. reports for duty or performs work while testing positive for using a prohibited drug, or while being under the influence of a prohibited drug
- C. refuses to submit to drug and/or alcohol testing
- D. alters or attempts to alter or unduly influence alcohol and/or drug testing results
- E. fails to remain readily available for post-accident testing (including notifying his/her supervisor of his/her location, if the staff member leaves the scene of the accident prior to the submission of a post-accident test unless the staff member's departure is to obtain necessary emergency medical care)

Prior to the beginning of the testing program, the District shall provide a drug-free awareness program which will inform each employee holding a safety-sensitive position about:

- A. the dangers of illegal drug use and controlled substance and alcohol abuse;
- B. Board Policy 4124 - Drug-Free Workplace, Policy 4161 - Fitness for Duty, Policy 4170 - Substance Abuse, and Policy 4170.01 - Employee Assistance Program;
- C. the sanctions that may be imposed for violations of Policy 4124.

All time spent undergoing alcohol or controlled substance tests, including travel time, will be paid at the staff member's regular rate of pay, or at his/her overtime rate, if applicable. Any staff member who is not allowed to return to work while awaiting test results will be compensated during the waiting period for all work time lost, including overtime, if applicable. The Board shall pay all costs associated with the administration of alcohol and controlled substance tests. This includes testing of the "split specimen" at a Federally certified laboratory if so requested by a staff member. The Board will not pay for the employee's time while not on duty if the split specimen test results are positive.

Alcohol and drug test results shall be protected as confidential medical records as appropriate under the Americans With Disabilities Act (i.e. test results shall be provided on a right to know basis).

A tested individual, upon written request, will have access to any records relating to his/her use of drugs and alcohol, including any records pertaining to his/her drug and alcohol tests. A tested individual must provide written authorization before his/her test result can be provided to any other person except a government agency specified in the applicable Federal regulations.

All tests shall be conducted in accordance with Federal testing procedures and be performed by a laboratory that is Federally certified (i.e. testing procedures and devices used will be as set forth in 49 C.F.R. Part 40).

The alcohol and drug testing program shall be under the direction of the Superintendent.

The Superintendent shall arrange for the required amount of training for appropriate staff members in drug recognition, in the procedures for testing, and in the proper assistance of staff members who are subject to the effects of substance abuse.

The Superintendent shall submit, for Board approval, a contract with a certified laboratory to provide the following services:

- A. testing of all first and second test urine samples
- B. clear and consistent communication with the District's Medical Review Officer (MRO)
- C. methodology and procedures for conducting random tests for controlled substances and alcohol
- D. preparation and submission of all required reports to the District, the MRO, and to Federal and State governments

The Superintendent shall also select the agency or persons who will conduct the alcohol breathalyzer tests, the District's MRO, and the drug collection site(s) in accordance with the requirements of the law.

Educational Materials Related to Certain Federal Regulations, Board Policies, and Procedures

CDL license holders and other employees who perform safety-sensitive functions will be provided educational materials at the time of hire or at any time when required to operate a school vehicle. The educational materials shall explain the requirements of the applicable Federal regulations and the Board's policies and District's procedures for meeting these Federal regulations. The Board designates the Coordinator of Risk Management as the individual responsible for providing educational materials to CDL license holders and other employees who perform safety-sensitive functions. The educational materials will include, at a minimum, the following:

- A. the contact information for the Coordinator of Risk Management ~~name of the person~~ designated by the Board to answer questions about the education materials
- B. a statement that all CDL license holders and other employees who perform safety-sensitive functions are subject to 49 C.F.R. 382.601, which is a Federal regulation that addresses the misuse of alcohol and other controlled substances
- C. information sufficient to make clear to employees the period of the work day during which they are required to comply with the regulations
- D. information concerning prohibited ~~what~~ conduct ~~is prohibited~~
- E. the circumstances under which employees are subject to testing for alcohol and/or controlled substances
- F. the procedures for testing for the presence of alcohol and controlled substances in order to protect the employee and the integrity of the testing process, to safeguard the validity of the test results, and to confirm the results are attributed to the correct employee, including post-accident information, procedures, and instructions required under Federal regulations
- G. the requirement that staff members must submit to alcohol and controlled substance testing as required by the regulations
- H. an explanation of what constitutes a refusal to be tested for alcohol or controlled substances and the attendant consequences

- I. the consequences of testing positive, including the requirements of immediate removal from safety-sensitive functions, and the procedures regarding referral, evaluation, and treatment
- J. the consequences for a test indicating an alcohol concentration greater than 0.02, but less than 0.04 ~~and~~
- K. information concerning the effects of alcohol and drug misuse on an individual's health, work, and personal life; signs and symptoms of an alcohol problem (the employee's or a co-worker's); and available methods of intervening when a drug or alcohol problem is suspected (including confrontation and how to refer someone to an Employee Assistance Program or to management), and
- L. information regarding the requirement that certain personal information collected and maintained under 49 C.F.R. 382.601 be reported to the Commercial Driver's License Drug and Alcohol Clearinghouse

These materials are to be distributed to each staff member upon being hired or transferred into a covered position thereafter. Each staff member must sign a statement certifying receipt of these materials. Each employee (and labor organization representing Board employees) shall receive written notice of the availability of this information, and the identity of the Board's designated representative in charge of answering employee questions about the materials.

Return-to-Duty (Safety-Sensitive Positions)

Employees who are removed from performing safety-sensitive functions as a result of this policy must take and pass a return-to-duty test before returning to performing safety-sensitive functions. The return-to-duty test will not occur until after a Substance Abuse Professional (SAP) has determined that the employee has successfully complied with prescribed education and/or treatment. The employee must have a negative drug test result and/or an alcohol test with an alcohol concentration of less than 0.02 before resuming performance of safety-sensitive duties.

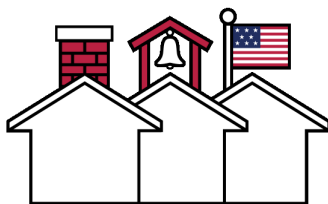
Subject to any collective bargaining agreement or other legal requirements, employees who are eligible to return to performing safety-sensitive functions may not do so without the approval of the Superintendent.

Revised 3/24/15
 Revised 12/11/18

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- Legal
- F.S. 112.0455
 - F.S. 440.102
 - F.S. 1012.45
 - 21 U.S.C. 812, Schedules I-V of Section 202 of the Controlled Substances Act
 - 21 C.F.R. 1308.11-.15
 - 34 C.F.R. Part 40 (DOT)
 - 49 C.F.R. Part 382
 - 49 C.F.R. Part 391
 - 49 C.F.R. 382.101 et seq.
 - Omnibus Transportation Employee Testing Act, Pub. L. 102-143, Title V

Last Modified by Brenda Davis on February 8, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of PERSONNEL FILE
Code	*po4590 ES/bd 12 12 18
Status	
Adopted	August 13, 2013
Last Revised	March 4, 2014

4590 - **PERSONNEL FILE**

It is necessary for the orderly operation of the School District to prepare a personal information system for the retention of appropriate files bearing upon an employee's duties and responsibilities to the District and the District's responsibilities to the employee.

The School Board requires that sufficient records exist to determine an employee's qualifications for the job held, compliance with Federal, State, and local benefit programs, conformance with District rules, and evidence of completed evaluations. Such records will be kept in compliance with the laws of the State of Florida. Materials relating to work performance, discipline, suspension, or dismissal will be reduced to writing and signed by a person competent to know the facts or make the judgment. The resignation or termination of an employee before an investigation of alleged misconduct by the employee affecting the health, safety, or welfare of a student is concluded must be clearly indicated in an employee's personnel file.

The term personnel file as used in this section shall mean all records, information, data, or materials maintained by a public school system, in any form or retrieval system whatsoever, with respect to any of its instructional staff, which are uniquely applicable to that employee, whether maintained in one (1) or more locations.

Only that information which pertains to the professional role of the employee and submitted by duly authorized school administrative personnel and the Board may be entered in the official record file.

Pursuant to State law, a complaint of misconduct against a District employee, and all information obtained pursuant to an investigation by the District of the complaint of misconduct, are confidential and exempt from inspection or copying until the investigation ceases to be active, or until the District provides written notice to the employee who is the subject of the complaint, in the manner set forth below, that the District has either:

- A. concluded the investigation with a finding not to proceed with disciplinary action or file charges, or
- B. concluded the investigation with a finding to proceed with disciplinary action and/or to file charges. If the investigation results in such a finding, the District shall also file a legally sufficient complaint regarding the misconduct as required by State law and Policy 8141 - Mandatory Reporting of Misconduct by Certificated Employees.

Regardless of the status of an investigation, any legally sufficient complaint will be filed in writing with Florida Department of Education (FLDOE) within thirty (30) days after the date on which the subject matter of the complaint comes to the attention of the District pursuant to F.S. 1012.796(1)(d)1. A complaint is legally sufficient if it contains ultimate facts that show a violation has occurred as provided in F.S. 1012.795 and defined by rule of the State Board of Education.

Any material that is derogatory to an employee shall not be open to inspection for an additional ten (10) days after the employee has been notified either:

- A. by certified mail, return receipt requested, to his/her address of record; or

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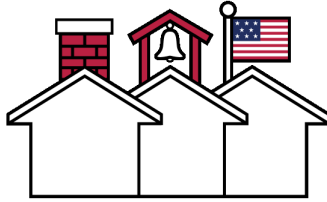
The related procedures manual is entitled Personnel File Procedures.

Revised 3/4/14

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Legal F.S. 119.011, 119.07, 119.071, 1012.31

Last Modified by Brenda Davis on December 12, 2018



Book Policy Manual
Section Vol. 19, No. 1 - REVISED
Title Copy of MANDATORY REPORTING OF MISCONDUCT BY CERTIFICATED EMPLOYEES
Code *po8141 ES/DMR/bd 02 8 19
Status
Adopted August 13, 2013

8141 - MANDATORY REPORTING OF MISCONDUCT ~~BY CERTIFICATED EMPLOYEES~~

The School Board recognizes its responsibilities to effectively address employee misconduct and, where determined appropriate, to provide a measured disciplinary response consistent with due process. ~~In addition, with respect to instructional personnel and/or certificated professional staff members, matters of misconduct, including conviction of certain crimes enumerated by law and/or conduct which is unbecoming to the teaching profession, will be reported by the Superintendent to the Florida Department of Education.~~

For purposes of this policy, the term "employee(s)" includes all employees of the District and school officers as defined in F.S. 1012.01.

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Reporting ~~Professional~~ Misconduct

All Employees ~~District staff~~ are required to report to the Superintendent alleged misconduct by District employees which affects the health, safety, or welfare of a student, including misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student.

If the alleged misconduct to be reported is regarding the Superintendent, the District employee shall report the alleged misconduct to the Board attorney.

Failure to report such alleged misconduct shall result in appropriate disciplinary action (F.S. 1012.796(d)). The report shall be made in accordance with Policy 9130 - Public Complaints.

The Superintendent shall investigate any allegation of misconduct by District employees which affects the health, safety, or welfare of a student, including misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student, and shall report the alleged misconduct to the Department of Education as required in F.S. 1012.796, 1001.51(12)(b), 1001.42(7)(b).

The Superintendent shall report to law enforcement agencies with jurisdiction any misconduct that would result in disqualification from educator certification or employment as set forth in F.S. 1012.315.

Staff alleged to have committed such misconduct shall be reassigned pending the outcome of a misconduct investigation.

Parental Notification of Alleged Misconduct

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Within thirty (30) days of the date on which the District learns of misconduct by instructional personnel and school administrators which affects the health, safety, or welfare of a student, including misconduct that involves engaging in or soliciting sexual, romantic, lewd conduct with a student, or any conduct that would result in disqualification from educator

certification or employment as provided in F.S. 1012.315, the parent of a student who was subjected to or affected by such misconduct shall receive written notification informing the parent of the following:

1. the alleged misconduct, including which allegations have been substantiated, if any;
2. whether the District reported the misconduct to the FLDOE, if required by F.S. 1012.796;
3. the sanctions imposed by the District against the employee, if any; and
4. support the District will make available to the student subjected to or affected by the misconduct.

Parental notification shall be provided consistent with the provisions set forth in Policy 1590, Policy 3590, and Policy 4590, including the statutory requirement that school administrators and instructional staff members be provided ten (10) days notice before the disclosure of derogatory material.

Filing a Complaint with the Department of Education

If it is alleged that an instructional staff member or administrator has committed a violation as provided in F.S. 1012.795, and defined by rule of the State Board of Education, the Superintendent shall file with the Department of Education a legally sufficient complaint within thirty (30) days after the date on which the subject matter of the complaint came to the attention of the Superintendent, regardless of whether the subject of the complaint is still an employee of the District. A complaint is legally sufficient if it contains ultimate facts that show a violation has occurred as provided in F.S. 1012.795 and defined by rule of the State Board of Education. The Superintendent shall include all known information relating to the complaint with the filing of the complaint. This paragraph does not limit or restrict the power and duty of the Department of Education to investigate complaints, regardless of the District's untimely filing, or failure to file, complaints and follow-up reports (F.S. 1012.796(e)).

Report of Resignation or Termination

If the Superintendent determines that a legally sufficient complaint of misconduct by an instructional staff member or an administrator who holds a certificate issued by the Florida Department of Education affects the health, safety, or welfare of a student and the misconduct warrants termination, the staff member may resign or be terminated and the Superintendent must immediately report the misconduct to the Department of Education in the format prescribed by the Department, even if the instructional staff member or administrator resigns or is terminated before the conclusion of the District's investigation. The Department shall maintain each report of misconduct as a public record in the instructional personnel's certification files (F.S. 1012.796(d)).

Transmittal of False or Incorrect Report

The Superintendent shall not knowingly sign and transmit to any State official a report that the Superintendent knows to be false or incorrect.

Pursuant to F.S. 1001.42(7), a Board member may not knowingly sign and transmit to any State official a report of alleged misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student which the Board member knows to be false or incorrect.

Requirement of Disclosure of Employee Misconduct

The Board, Superintendent, or any other District employee, may not enter into a confidentiality agreement regarding terminated or dismissed instructional personnel or school administrators, or personnel or administrators who resign in lieu of termination, based in whole or in part on misconduct that affects the health, safety, or welfare of a student, and may not provide instructional personnel with employment references or discuss the personnel's performance with prospective employers in another educational setting, without disclosing the personnel's or administrators' misconduct. Any part of an agreement or contract that has the purpose or effect of concealing misconduct by instructional personnel which affects the health, safety, or welfare of a student is void, is contrary to public policy, and may not be enforced (F.S. 1001.42(6)).

Posting Requirements

Pursuant to F.S. 1006.061(2), this policy shall be posted in a prominent place at each school site and on each school's internet website, so that the policy and procedures for reporting alleged misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student; the contact person to whom the report is made; and the penalties imposed on instructional personnel or school administrators who fail to report suspected or actual child abuse or alleged misconduct by other instructional personnel or school administrators is effectively communicated to all.

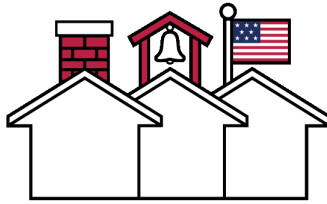
Liability

Employees who report misconduct which affects the health, safety, or welfare of a student may be entitled to certain statutory liability protections as set forth in F.S. 39.203 and 768.095.

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Legal F.S. 1001.42(6), 1001.42(7)(b), 1001.51(12)(b), 1006.061(2), 1012.795
F.S. 1012.796, 1012.796(d), 1012.796(e)

Last Modified by Brenda Davis on February 19, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of EMERGENCY EVACUATION OF SCHOOLS
Code	*po8420 DR/bd 2 20 2019
Status	
Adopted	August 13, 2013
Last Revised	December 11, 2018

8420 - **EMERGENCY EVACUATION OF SCHOOLS**

The School Board recognizes that its responsibility for the safety of students and staff requires emergency management and emergency preparedness procedures for all public schools in the District, including emergency notification procedures for life-threatening emergencies, including, but not limited, active shooter, fires; natural disasters; bomb threats; weapon-use and hostage situations; hazardous materials or toxic chemical spills; weather emergencies, including hurricanes, tornadoes, and severe storms; and exposure as a result of a manmade emergency and that such emergencies are best and that such emergencies are best met by preparedness and planning.

Pursuant to Policy 8405 - School Safety and Security, the Superintendent shall develop, and revise as necessary, a School Safety Plan to provide for the safety and welfare of the students and staff, as well as a system of emergency preparedness and accompanying procedures that provide for the following:

- A. the health and safety of students and staff are safeguarded;
- B. a collaborative effort with community emergency responders;
- C. the time necessary for instructional purposes is not unduly diverted;
- D. minimum disruption to the educational program occurs;
- E. students are helped to learn self-reliance and trained to respond sensibly to emergency situations;
- F. a system supported by ongoing training that will include practical application and appropriate "drills" as required by F.S. 1001.42;
- G. ~~emergency evacuation~~ drills should represent actual emergencies, including, but not limited to firearms, natural disasters, hostage situations, and bomb threats;
- H. drills for active shooter and hostage situations shall be conducted at least as often as other emergency drills;
- I. emergency egress and relocation drills (including, but not necessarily limited to, fire drills) in accordance with the requirements of the Florida Fire Prevention Code, the Fire Code (NFPA 1), and the Life Safety Code (NFPA 101);
- J. floor plans of each school must be provided to all community emergency responders in support of evacuation procedures;
- K. a listing of the commonly used alarm system response for specific types of emergencies and verification by each school that drills have been provided as required by law and fire protection codes;
- L. assignment of staff responsibilities.

All threats to the safety of District facilities, students and staff shall be identified by appropriate personnel and responded to promptly in accordance with the plan for emergency preparedness. Any aspect of the emergency preparedness plan and/or procedures that are included in the School Safety Plan shall remain confidential and exempt from public records disclosure in accordance with State law.

The school crisis/threat assessment teams will conduct a test of the functionality and coverage capacity of all emergency communication systems to determine, if adequate signal strength is available in all areas of school campuses, and that the District identify the individual(s) responsible for contacting primary emergency response agencies (Senate Bill 7026).

The School Safety Specialist, as part of the development of the emergency preparedness plan and procedures, shall further review and implement Board Policy 7440.

List of Emergency Response Agencies:

The emergency response agencies that are responsible for notifying the District for each type of emergency areas follows:

A. Fires:

Indian River County Fire Rescue

B. Natural Disasters:

Indian River County Department of Emergency Services

C. Bomb Threats:

Indian River County Sheriff's Office

Sebastian Police Department

Fellsmere Police Department

Vero Beach Police Department

D. Weapon-Use and Hostage Situations:

Indian River County Sheriff's Office

Sebastian Police Department

Fellsmere Police Department

Vero Beach Police Department

E. Hazardous Materials or Toxic Chemical Spills:

Indian River County Department of Emergency Services

Florida State Police

Indian River County Sheriff's Office

F. Weather Emergencies, Including Hurricanes, Tornadoes, and Severe Storms:

Indian River County Department of Emergency Services

The Superintendent shall develop administrative procedures for the implementation of this policy.

Revised 3/4/14

Revised 12/11/18

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Florida Fire Prevention Code (F.S. 633.202)

F.S. 1001.43

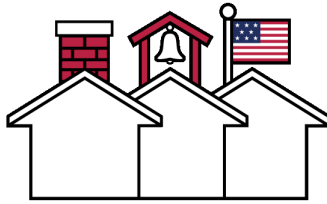
F.S. 1006.07

F.S. 1013.13

Fire Code (NFPA 1)

Life Safety Code (NFPA 101)

Last Modified by Brenda Davis on February 20, 2019



Book	Policy Manual
Section	Vol. 19, No. 1 - REVISED
Title	Copy of FOOD SERVICE PROGRAM
Code	*po8500 TS/bd 1 10 19
Status	
Adopted	August 13, 2013
Last Revised	January 23, 2018

8500 - **FOOD SERVICE PROGRAM**

The School Board shall provide cafeteria facilities in all school facilities where space and facilities permit and will provide food service for the purchase and consumption of lunch for all students. The Board shall annually encumber the funds needed to operate the program.

It is the intent of the Board to participate in the National School Lunch and School Breakfast Program and to offer paid, free, or reduced-price meals in accordance with the Child Nutrition Program, the National School Lunch Act, and Florida law. The operation of the food service program shall also be in compliance with the regulations set forth in State law and the Florida Administrative Code.

The Board does not discriminate on the basis of race, color, national origin, sex (including transgender status, sexual orientation, or gender identity), disability (including HIV, AIDS, or sickle cell trait), pregnancy, age (except as authorized by law), religion, military status, ancestry, or genetic information (collectively, "protected classes"), in its educational programs or activities. Students and all other members of the School District community and third parties are encouraged to promptly report incidents of unlawful discrimination and/or retaliation to a teacher, administrator, supervisor, or other District official so that the board may address the conduct. See Policy 2260 – Nondiscrimination and Access to Equal Educational Opportunity.

Students who are eligible for free or reduced-price meals shall be approved and properly accounted for by the Principal in accordance with criteria established by the Child Nutrition Program and National School Lunch Act. The Board requires that the identity of students receiving free or reduced-price meals be safeguarded and kept confidential.

Each elementary, middle, and high school shall make a breakfast meal available if a student arrives at school on the bus less than fifteen (15) minutes before the first bell rings and shall allow the student at least fifteen (15) minutes to eat the breakfast.

The operation and supervision of the food service program shall be the responsibility of the School Nutrition Program Director. The District will adhere to the professional standards for school nutrition personnel who manage and operate the food service program, including the requirements related to hiring and training that are set forth in USDA regulations and AP 8500A.

Further, as required by USDA regulations and upon recommendation of the Superintendent, the Board will annually certify:

- A. the School Nutrition Program Director meets the hiring standards and training requirements set forth in USDA regulations; and
- B. each employee in the food service program has completed the applicable training requirements set forth in USDA regulations.

Breakfast meals shall be available to all students in each elementary, middle, and high school. The Board will do so by participating in the National School Breakfast Program and offering paid, free, and reduced-priced breakfast meals in accordance with USDA Guidelines.

The food service program shall comply with Federal and State regulations pertaining to the selection, preparation, consumption, and disposal of food and beverages, including but not limited to the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards as well as to the fiscal management of the program.

The Board shall provide a Federal food service program for students during summer intervention programs that are mandated under Federal law. If the Board determines that it is unable to provide a Federal food service program during the summer, for financial reasons, the Board will communicate that decision to its residents in a manner it determines to be appropriate.

The Board shall approve and implement nutrition standards governing the types of food and beverages that may be sold on the premises of its schools and shall specify the time and place each type of food or beverage may be sold.

In adopting such standards, the Board shall:

- A. consider the nutritional value of each food or beverage;
- B. consult with a dietitian licensed under F.S. 468.509, a dietetic technician registered by the commission on dietetic registration, or a school nutrition specialist certified or credentialed by the school nutrition association;
- C. consult and incorporate to the maximum extent possible the dietary guidelines for Americans jointly developed by the United States Department of Agriculture (USDA) and the United States Department of Health and Human Services; and
- D. consult and incorporate the USDA Smart Snacks in School nutrition guidelines.

No food or beverage may be sold on any school premises except in accordance with the standards approved by the Board.

The Superintendent shall recommend and the Board shall approve the cost of meals for elementary, middle, and high schools annually.

The Board recognizes that circumstances may result in a student needing to charge for meals if his/her account has an insufficient balance to cover the charge. However, no account will be allowed to exceed a significant negative balance except as established below.

The Superintendent shall develop procedures regarding meal charges, which shall be implemented by the Director of Food and Nutrition Services. This procedure will provide direction so that students Districtwide who are eligible for reduced price or who pay the established price for meals, but do not have funds in their account or in hand to cover the cost of their meal at the time of service are treated consistently, that parents of students who charge meals are notified when a student charges a meal, and that efforts are made to collect the charges made so that the unpaid charges are not classified as "bad debt" at the end of the school year.

A student whose account has a significant negative balance may not charge or purchase "a la carte" items, including extra main course entrees.

If a student has a significant negative lunch account balance, s/he shall be provided an alternate meal recommended by the Superintendent. The parent(s) shall be contacted to collect the outstanding charges. The alternate meal will be a low-cost alternative to the regular reimbursable meal and shall meet USDA nutritional standards or the Smart Snacks in Schools regulations so that it qualifies for reimbursement under the National School Lunch/Breakfast Program.

If the negative balance is not brought to a positive balance within ninety (90) days of these efforts, the School District will take action to collect the unpaid debt.

If a student withdraws or graduates and has a positive balance, the balance may be receipted into the school lunch fund where the school lunch program funds are maintained. If a student withdraws or graduates with a positive balance parents shall be notified by mail and given the option of receiving a refund. If no response is received within fourteen (14) days, the account will be closed and the funds will no longer be available. Unclaimed balances will be transferred to the school lunch fund where the school lunch program funds are maintained.

If determined appropriate by a student's Section 504 team, substitutions to the standard meal requirements shall be made, at no additional charge, for a students for whom a health care provider who has prescriptive authority in the State of Florida has provided medical certification that the student has a disability that restricts his/her diet, in accordance with the criteria set forth in 7 C.F.R. Part 15b. To qualify for such substitutions the medical certification must identify:

- A. the student's disability and the major life activity affected by the disability;
- B. an explanation of why the disability affects the student's diet; and

C. the food(s) to be omitted from the student's diet and the food or choice of foods that must be substituted (e.g., caloric modifications or use of liquid nutritive formula).

If determined appropriate by a team of qualified individuals including, but not limited to, the principal, school nurse, parent, Director of Food Services, Nutrition Specialist ~~On a case-by-case basis~~, substitutions to the standard meal requirements may be made, at no additional charge, for a students who is not "disabled persons", but have a signed statement from a qualified medical authority that the student cannot consume certain food items due to medical or other special dietary needs. To qualify for such consideration and substitutions the medical statement must identify:

A. the medical or dietary need that restricts the student's diet; and

B. the food(s) to be omitted from the student's diet and the food(s) or choice of foods that may be substituted.

For non-disabled students who need a nutritionally equivalent milk substitute, only a signed request by a parent or guardian is required.

In addition to students, lunches sold by the school may be purchased staff members and community residents in accordance with administrative guidelines established by the Superintendent. Lunches may be made available, free of charge, to senior citizens who are serving as volunteers to the District.

During all times while the food service program is operating and students are being served food, at least one (1) employee shall be present in the area in which the food is being consumed who has received instruction in methods to prevent choking and demonstrated an ability to perform the Heimlich maneuver.

In addition, as required by law, a food safety program that is based on the principles of the Hazard Analysis and Critical Control Point (HACCP) system shall be implemented with the intent of preventing food-borne illnesses. For added safety and security, access to the facility and the food stored and prepared therein shall be limited to food service program staff and other authorized persons.

In accordance with Federal law, the Superintendent shall take such actions as are necessary to obtain a minimum of two (2) food safety inspections per school year, which are conducted by the State or local governmental agency responsible for food safety inspections. The report of the most recent inspection will be posted in a publicly visible location, and a copy of the report will be available upon request.

A periodic review of the food-service accounts shall be made by the Auditor General. Any surplus funds from the National School Lunch Program shall be used to reduce the cost of the service to students or to purchase cafeteria equipment. Surplus funds from a-la-carte foods may accrue to the food-service program.

Meal charges that are not collected in the year when the debt was incurred shall be classified as bad debt.

Bad debt incurred through the inability to collect lunch payment from students is not an allowable cost chargeable to any Federal program.

Once classified as bad debt, non-Federal funding sources shall reimburse the school lunch program account for the total amount of the bad debt. If funds to reimburse the District for this bad debt are not available from another source, such as school or community organizations (like the PTA) or any other non-Federal source, the funds to reimburse the school lunch program shall be transferred from the District's general fund or other State or local funding to make that reimbursement.

Once the uncollectable/delinquent debt charges are converted to bad debt, records relating to those charges must be maintained in accordance with the record retention requirements in 7 C.F.R. 210.9(b)(17) and 7 C.F.R. 210.15(b).

Any related collection cost, including legal cost, arising from such bad debt after they have been determined to be uncollectable are also unallowable.

With regard to the operation of the school food service program, the Superintendent shall require:

A. the maintenance of sanitary, neat premises free from fire and health hazards;

B. the preparation of food that complies with Federal food safety regulations;

C. the planning and execution of menus in compliance with USDA requirements:

D. the purchase of food and supplies in accordance with State and Federal law, USDA regulations, and Board policy; (see Policy 1129, Policy 1214, Policy 3129, Policy 3214, Policy 4129, Policy 4214, and Policy 6460)

- E. complying with food holds and recalls in accordance with USDA regulations;
- F. the administration, accounting, and disposition of food-service funds pursuant to Federal and State law and USDA regulations;
- G. the safekeeping and storage of food and food equipment pursuant to State and Federal law and USDA regulations;
- H. the regular maintenance and replacement of equipment;
- I. all District employees whose salaries are paid for with USDA funds or non-Federal funds used to meet a match or cost share requirement must comply with the District's time and effort record-keeping policy (see Policy 6116).

The Superintendent will require that the food service program serve foods in the schools of the District that reinforce the nutrition concepts taught in the classrooms.

The District shall serve only nutritious food in accordance with the nutritional standards adopted by the Board in compliance with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition guidelines. Foods and beverages in competition with the District's food-service program must comply with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition guidelines, and may only be sold in accordance with Board Policy 8550.

The Superintendent is responsible for implementing the food service program in accordance with the adopted nutrition standards and shall provide a report regarding the District's compliance with the standards at one of its regular meetings annually.

Unnecessary and Duplicative Items:

The District shall avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

See also AP 8500A.

Revised 3/24/15
Revised 4/12/16
Revised 11/22/16
Revised 1/23/18

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F.S. 595.405

F.S. 1001.41

F.S. 1001.42

F.S. 1001.51

F.S. 1013.12

F.A.C. 5P-1.002

F.A.C. 5P-1.003

F.A.C. 5P-1.004

F.A.C. 5P-1.005

42 U.S.C. 1758

Health, Hunger-Free Kids Act of 2010 and Richard B. Russell National School Lunch Act, 42 U.S.C. 1751 et seq.

Child Nutrition Act of 1966, 42 U.S.C. 1771 et seq.

7 C.F.R. Part 15b

7 C.F.R. Part 210

7 C.F.R. Part 215

7 C.F.R. Part 220

7 C.F.R. Part 225

7 C.F.R. Part 226

7 C.F.R. Part 227

7 C.F.R. Part 235

7 C.F.R. Part 240

7 C.F.R. Part 245

7 C.F.R. Part 3015

80 F.R. 11077

OMB Circular No. A-87 USDA Smart Snacks in School Food Guidelines (effective July 1, 2014)

SP 32-2015 Statements Supporting Accommodations for Children with Disabilities in the Child Nutrition Programs

Last Modified by Brenda Davis on February 19, 2019



Book: Florida Policies for Update
Section: Vol. 19, No. 1
Title: Overview and Comments
Number: 1-Overview

FLORIDA LOCAL UPDATE

VOLUME 19, NUMBER 1

September 2018

This update includes proposed revisions to twenty-seven (27) current policy templates, revisions to one (1) current bylaw, and the addition of two (2) new policy templates. This update is the result of our ongoing work with clients during the 2017-2018 school year and review of Federal and State Law, the Florida Administrative Code, the Code of Federal Regulations, and other regulations by Federal and State agencies, as well as our analysis of new legislation, applicable court decisions, and Attorney General's opinions.

After reviewing the proposed revisions to current Neola policy templates and the two new policy templates and making any choices provided therein, the Superintendent should recommend the adoption of the new and revised policies, and the Board should approve the Superintendent's recommendation so that the Board's policies are legally correct. If one or more of the templates to which revisions are proposed as a result of recent changes in the Florida Statutes and included in this update are not among the policies previously adopted by the Board, it is recommended that the District reconsider the material and adopt those templates as new-to-the-District policies.

If necessary, additional training and support will be available from BoardDocs or Neola staff to those working on the BoardDocs console prospectively.

Bylaws and Policies

Bylaw 0165.3 - Special and Emergency Meetings (REVISED)

Revisions to this bylaw are intended to clarify the separate procedures that apply to special and emergency meetings.

Policy 1140 - Suspension or Dismissal of Administrators (REVISED)

Policy 3140 - Suspension or Dismissal of Instructional Staff (REVISED)

The revisions to these policies include the addition of a requirement that the District notify a parent of a student when the student is subjected to certain types of misconduct. Please also refer to the more substantial revisions in Policy 8141 for additional background. These revisions are the result of 2018-150.

Policy 1590 - Personnel File (REVISED)

Policy 3590 - Personnel File (REVISED)

Policy 4590 - Personnel File (REVISED)

Multiple bills were passed during the 2018 legislative session (2018-5 and 2018-150) that strongly enhance the responsibilities of Boards to address misconduct. As you will observe from the revisions, the Legislature was very concerned with acts of misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student. To assist District staff, we have proposed adding language to these policies regarding what information must be contained in personnel files, including performance-related documents and information clearly indicating when an employee resigns or is terminated before an investigation of alleged misconduct by the employee affecting the health, safety, or welfare of a student. Likewise, we also included references to the requirement that the District report legally sufficient complaints to the Florida Department of Education within thirty (30) days of the date on which the subject matter of the complaint comes to the attention of the District. These revisions are the result of 2018-150. Although these additions are not required to be set forth in policy, Neola believes the additions will better assist District staff in complying with their responsibilities to maintain complete and accurate personnel files.

Policy 2215 - Program of Instruction (REVISED)

Revisions to this policy include options for the District to meet requirements related to mandatory instruction related to veterans and Medal of Honor Recipients as well as new language addressing mandatory computer science and technology instruction. These revisions are the result of 2018-7 and 2018-150.

Policy 2371 - Hope Scholarships (NEW)

We are proposing this new policy as a result of 2018-6. This law provides that students in public schools are eligible to apply for a Hope Scholarship if they are subjected to an "incident" as that term is defined in F.S. 1002.40(3). The policy outlines provisions related to eligibility, required investigations, parental notification, statewide assessments, and the term of a Hope Scholarship.

Importantly, because of issues with the wording of the Hope Scholarship statute, there is confusion statewide as to whether it must be established that a student was actually subjected to (as opposed to simply reported) an incident in F.S. 1002.40(3) in order to be eligible for a Hope Scholarship. Please note that the premise upon which this new policy template is based is that students are eligible for a Hope Scholarship ***if it is established that the student was subjected to*** and subsequently reported an "incident."

Finally, the statute requires Districts to provide notice to parents of their right to participate in the Hope Scholarship Program upon the conclusion of an investigation of an incident or within fifteen (15) days, whichever is sooner. To avoid any timing issues, we have included policy language requiring that the District provide the required notice (1) upon the conclusion of an investigation and a finding that the student was subjected to an incident or (2) after fifteen (15) days. Thus, Policy 2371 requires District staff to complete their investigations within fifteen (15) days because, based upon Neola's analysis of the statute, a student is not eligible to receive the required notice if the District investigates and concludes within fifteen (15) days that the student who reported the "incident" was not actually subjected to the "incident."

Policy 2623 - Student Assessment (REVISED)

This policy was revised to include required language pertaining to the District's responsibility to make industry certification examinations, national assessments, and Statewide assessments available to students in Florida Virtual School. These revisions are the result of 2018-6.

Policy 4162 - Drug and Alcohol Testing of CDL License Holders and Other Employees who Perform Safety Sensitive Functions (REVISED)

This policy was revised as a result of an audit conducted in an out-of-state school district. The audit concluded that our policy template language needed to be revised to include all elements outlined in 49 C.F.R. 382.601 with respect to educational materials related to certain federal regulations, Board policies, and procedures. The proposed revisions address the concerns raised in the audit.

Policy 5112 - Entrance Requirements (REVISED)

The revisions to this policy specify when the superintendent may or may not require evidence of the age of a child in the District. These revisions are the result of 2018-134.

Policy 5113 - School of Choice Options Provided by Federal Law (REVISED)

The revisions to this policy are primarily technical; that is, we have replaced references to the "No Child Left Behind Act" with the "Elementary and Secondary Education Act, as amended." Additionally, we deleted policy language that is specific to the No Child Left Behind Act.

The Superintendent should recommend adoption of this policy, and the Board should take such action so that its policies are legally correct.

Policy 5200 - Attendance (REVISED)

The revisions to this policy are the result of statutory amendments outlined in 2018-134 regarding activities that the District must undertake when no valid reason is found for a student's non-enrollment. We also revised other provisions of the policy simply to make the policy clearer and to outline options the District may take when dealing with students who are absent from school.

Policy 5460 - Graduation Requirements (REVISED)

Revisions to this policy include additional options for students to earn credit when completing an apprenticeship or pre-apprenticeship program registered with the Florida Department of Education. Additionally, we included provisions specifying that certain computer science courses may be taken to satisfy high school graduation requirements (see also the revisions above to Policy 2215). These revisions are the result of 2018-150 and 2018-154.

Policy 5780 - Student/Parent Rights (REVISED)

Revisions to this policy reference the availability of the Hope Scholarship Program and Reading Scholarships as outlined in 2018-6.

Policy 6233 - District Budget (REVISED)

Revisions to this policy are the result of 2018-6 and include revisions to the available types of categorical appropriations.

Policy 6320 - Purchasing and Contracting for Commodities and Contractual Services (REVISED)

The only revision to this policy is the recommended deletion of the optional language permitting Districts to exempt the purchase of food products and milk from competitive solicitation.

Importantly, Florida Administrative Code Rule 5P-1.003(2)(i) was revised and transferred to 5P-2.002 on June 21, 2018. Prior to June 21, 2018, the rule provided that Boards had authority to adopt policies exempting the purchase of food products and milk from the bid requirements of Florida Administrative Code Rule 6A-1.012. In the post-June 21, 2018, version of Rule 5P-2.002, this language was removed from the rule.

Please note: the rule was revised by the Florida Department of Agriculture and Consumer Services, Division of Food Nutrition and Wellness, because that agency now has authority over certain school nutrition issues. In sum, because our optional policy language was based on the authority in Rule 5P-1.003(2)(i), and such authority was removed in Rule 5P-2.002, we have elected to remove the language as an option. We will continue to monitor rulemaking in the event the deletion of the language by the Department of Agriculture and Consumer Services is addressed in another rule.

Policy 6322 - Construction Contracting and Bidding (REVISED)

The revisions to this policy are the result of statutory changes and work with other client Districts. Specifically, pursuant to 2018-6, the legislature has added an additional exception to construction requirements which we have incorporated into the policy. Additionally, as a result of our work with other client Districts, we updated the policy to include additional information regarding bonds and notice/terms.

Policy 6325 - Procurement - Federal Grants/Funds (REVISED)

The revisions to this policy are intended to clarify certain requirements related to procurement when utilizing federal grants/funds, including modifications to certain monetary thresholds.

Policy 6610 - School Internal Funds (REVISED)

Policy 6610V2 - Internal Accounts (DELETED)

The revisions to Policy 6610 (previously Policy 6610V1) and deletion of Policy 6610V2 are intended to clarify the requirements related to school internal funds. Please note that most of the language from Policy 6610V2 was transferred to Policy 6610 with some minor changes.

Policy 7310 - Disposition of Surplus Property (REVISED)

This policy was revised as a result of 2018-6 to make clear that tangible personal property may be made available to charter schools under certain circumstances.

Policy 8141 - Mandatory Reporting of Misconduct (REVISED)

The Superintendent is now mandated by law to notify law enforcement of any misconduct that would result in disqualification from educator certification or employment. Also, Districts are now required to provide parents with notification of alleged acts of misconduct that affect the health, safety or welfare of a student, including misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student, or any conduct that would result in disqualification from educator certification or employment.

We strongly recommend that you pay close attention to the requirements related to parental notification of alleged misconduct.

Finally, we also included required language that notifies employees who report misconduct which affects the health, safety or welfare of a student that they are entitled to certain statutory liability protections under Florida law.

Policy 8420 - Emergency Management, Emergency Preparedness, and Emergency Response Agencies (REVISED)

This policy was revised to clarify that emergency egress and relocation drills (including fire drills) are required to be conducted in accordance with the requirements of the Florida Fire Prevention Code, the Fire Code, and the Life Safety Code. We believe that referring to these different authorities will assist the District in determining the frequency with which these drills must be conducted.

Policy 8462 - Student Abuse, Abandonment, and Neglect (REVISED)

This policy was revised to clarify that employees who report abuse, abandonment and/or neglect of a student may be entitled to certain statutory liability protections as set forth in F.S. 39.203. These revisions are the result of 2018-5.

Policy 8500 - Food Service Program (REVISED)

The revisions to this policy are a result of our work in another District. Specifically, Neola has been advised that the USDA's position is that an appropriate "team" is required to approve any dietary modification to the school's USDA-reimbursable meal pattern for a student, whether or not that student has a disability or is eligible for a Section 504 plan. The revisions specify the manner in which such decisions will be made.

Policy 8805 - Model Policy on Religious Express in Public Schools (NEW)

F.S. 1002.206 requires the Florida Department of Education to adopt a model policy on religious expression in

public schools that must in turn be adopted by all school districts in Florida. This new policy is the model policy adopted by the Florida Department of Education.

Policy 8810 - The American Flag and Official Motto of the State of Florida (REVISED)

This policy was revised to specify that, as required by 2018-6, the District will display the official motto of the State of Florida ("In God We Trust") in a conspicuous place in all schools in the District and in each building used by the board.

Policy 9270 - Home-Education Programs (REVISED)

Revisions include provisions addressing that the District is not to assign a grade level to a home school student, registration requirements, notification requirements, participation in certain activities, and other minor matters. These revisions are the result of 2018-134.

Policy 9800 - Charter Schools (REVISED)

The revisions to this policy are in accord with the revisions to F.S. 1002.33 (see 2018-6).

Administrative Procedures

Since rulemaking is required to adopt the policies released as part of this update, revisions to any corresponding administrative procedures or new administrative procedures needed to implement new statutory requirements will be released in October. This will enable staff to prepare their recommendation to the Superintendent so that the procedures can be approved and submitted when the policies recommended by the Superintendent and adopted by the Board are ready to submit for processing and posting to the District's BoardDocs platform.

Additional Notes

Florida Chapter Law 2018-5

Florida Chapter Law 2018-5 (signed into law following the 2018 Florida Regular Session) contains a number of statutory amendments that require policy revisions. However, pursuant to Section 22 of 2018-5, the majority of the statutory amendments do not take effect until July 1, 2019. The policies incorporating the July 1, 2019, statutory amendments will be released as part of the Vol. 19 No. 2 update in April of 2019.

Policy 8340 - Letters of Reference and Disclosure of Information Regarding Former and Current Employees

On June 27, 2018, the United States Department of Education released a memorandum to all Chief State School Officers, that was subsequently shared with District School Superintendents, reminding Districts of the requirement that Every Student Succeeds Act (ESSA) requires Districts adopt policies prohibiting the aiding and abetting of any individual who has committed, or for whom they have a well-founded belief has committed, sexual abuse with a student in that individuals attempt to find new employment (in addition to other related policy provisions). When applying for funds under the Elementary and Secondary Education Act of 1965 (ESEA), Districts are required to provide an assurance that they have complied this legal requirement.

Please be reminded that the revisions proposed to Policy 8340 in the Vol. 17. No 2 update comply with these requirements.

If the District has not already adopted the Policy 8340 template from the Vol. 17 No. 2 update, we strongly recommend that you do so as soon as possible.

If the District has adopted the version from the Vol. 17 No. 2 update, no further action is necessary.

**INDIAN RIVER 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, Dr. Mark J. Rendell served as Superintendent of the Indian River County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Shawn Frost, Chair from 11-21-17, Vice Chair through 11-20-17	1
Dale Simchick	2
Laura Zorc	3
Charles Searcy, Vice Chair from 11-21-17, Chair through 11-20-17	4
Tiffany M. Justice	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 team leader was Clare Waters, CPA, and the audit was supervised by Tim L. Tucker, CPA.

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

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SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

Our audit disclosed that the Indian River 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; however, we noted a certain additional matter as summarized below.

Additional Matter

Finding AM 2018-001: District accountability over school internal funds needs to be enhanced.

SUMMARY OF REPORT ON FEDERAL AWARDS

We audited the District's compliance with applicable Federal awards requirements. The Title I program was audited as a major Federal program. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on the Title I program.

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 program;
- 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 program; and
- Taken corrective actions for the finding included in our report No. 2018-192.

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

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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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Indian River 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 statement of the school internal funds, which represents 8 percent of the assets and 25 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 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Indian River 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.

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 27, 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 27, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Indian River 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:

- In total, net position decreased \$3.3 million, during the 2017-18 fiscal year.
- The assets and deferred outflows of resources of the District exceed its liabilities and deferred inflows of resources at June 30, 2018, by \$180.8 million. Of this amount, \$212.8 million represents investments in capital assets (net of related debt), and negative \$32 million represents restricted and unrestricted net position of \$28.2 million and negative \$60.2 million, respectively.
- Program revenues account for \$13.3 million, or 6.8 percent, of total revenues, and general revenues account for \$181.5 million, or 93.2 percent.
- The governmental funds report combined fund balances of \$44.4 million, a decrease of \$6.8 million in comparison to the prior fiscal year.
- At the end of the fiscal year, assigned and unassigned fund balance for the General Fund was \$14.6 million, or 10.1 percent of General Fund revenues.

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 and business-type 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.
- Business-type activities – The District charges fees to cover the cost of certain services it provides. These activities are for its Extended Day Program.
- Component units – The District presents five separate legal entities that operate as charter schools as discussed in the notes to the basic financial statements. Although these are legally separate organizations, the component units’ activities are included in the financial statements since they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

The Indian River 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 District.

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 – Other Fund, Debt Service – ARRA Economic Stimulus Fund, and the 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 Fund 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. Two types of proprietary funds are maintained:

- Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. The District uses the enterprise fund to account for its Extended Day Program.
- 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 the internal service fund to account for the health self-insurance program activities. 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 statements.

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.

Required Supplemental Information

The District adopts an annual budget for its governmental funds. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with the budget. Additional required supplementary information is presented related to the funding progress for other postemployment benefits and net pension liabilities and contributions.

Notes to Required Supplementary Information

The notes provide additional information that is essential for a full understanding of the data provided in the required supplementary information.

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
(amounts expressed in thousands)**

	Governmental Activities		Business-Type Activities		Total	
	6-30-18	6-30-17	6-30-18	6-30-17	6-30-18	6-30-17
Current and Other Assets	\$ 64,454	\$ 69,271	\$ 1,050	\$ 910	\$ 65,504	\$ 70,181
Capital Assets	338,062	342,635	-	-	338,062	342,635
Total Assets	<u>402,516</u>	<u>411,906</u>	<u>1,050</u>	<u>910</u>	<u>403,566</u>	<u>412,816</u>
Deferred Outflows of Resources	<u>39,376</u>	<u>35,944</u>	<u>227</u>	<u>190</u>	<u>39,603</u>	<u>36,134</u>
Long-Term Liabilities	15,228	242,009	38	38	15,266	242,047
Other Liabilities	236,317	17,600	576	553	236,893	18,153
Total Liabilities	<u>251,545</u>	<u>259,609</u>	<u>614</u>	<u>591</u>	<u>252,159</u>	<u>260,200</u>
Deferred Inflows of Resources	<u>10,164</u>	<u>4,644</u>	<u>50</u>	<u>20</u>	<u>10,214</u>	<u>4,664</u>
Net Position:						
Net Investment in Capital Assets	212,799	208,911	-	-	212,799	208,911
Restricted	28,215	30,927	-	-	28,215	30,927
Unrestricted (Deficit)	(60,831)	(56,241)	613	489	(60,218)	(55,752)
Total Net Position	<u>\$ 180,183</u>	<u>\$ 183,597</u>	<u>\$ 613</u>	<u>\$ 489</u>	<u>\$ 180,796</u>	<u>\$ 184,086</u>

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. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

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 the result, in part, of accruing \$10.6 million in compensated absences payable, \$14.5 million in other postemployment benefit obligations, and \$87.8 million 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
(amounts expressed in thousands)**

	Governmental Activities		Business-Type Activities		Total	
	6-30-18	6-30-17	6-30-18	6-30-17	6-30-18	6-30-17
Program Revenues:						
Charges for Services	\$ 1,583	\$ 1,998	\$ 963	\$ 873	\$ 2,546	\$ 2,871
Operating Grants and Contributions	6,736	6,658	-	-	6,736	6,658
Capital Grants and Contributions	3,986	4,153	-	-	3,986	4,153
General Revenues:						
Property Taxes, Levied for Operational Purposes	94,443	93,853	-	-	94,443	93,853
Property Taxes, Levied for Capital Projects	25,513	23,822	-	-	25,513	23,822
Grants and Contributions Not Restricted to Specific Programs	56,468	55,626	-	-	56,468	55,626
Unrestricted Investment Earnings	930	558	14	3	944	561
Miscellaneous	4,188	2,919	1	1	4,189	2,920
Total Revenues	193,847	189,587	978	877	194,825	190,464
Functions/Program Expenses:						
Instruction	110,167	104,888	-	-	110,167	104,888
Student Support Services	5,177	5,380	-	-	5,177	5,380
Instructional Media Services	2,195	2,068	-	-	2,195	2,068
Instruction and Curriculum Development Services	7,384	6,202	-	-	7,384	6,202
Instructional Staff Training Services	2,583	2,469	-	-	2,583	2,469
Instruction-Related Technology	5,354	5,691	-	-	5,354	5,691
Board	1,387	1,276	-	-	1,387	1,276
General Administration	1,094	1,406	-	-	1,094	1,406
School Administration	10,003	9,710	-	-	10,003	9,710
Facilities Acquisition and Construction	6,056	6,725	-	-	6,056	6,725
Fiscal Services	1,268	1,308	-	-	1,268	1,308
Food Services	9,236	8,661	-	-	9,236	8,661
Central Services	2,320	2,380	-	-	2,320	2,380
Student Transportation Services	6,266	6,408	-	-	6,266	6,408
Operation of Plant	13,630	12,706	-	-	13,630	12,706
Maintenance of Plant	4,071	3,860	-	-	4,071	3,860
Administrative Technology Services	4,087	3,922	-	-	4,087	3,922
Community Services	479	396	-	-	479	396
Unallocated Interest on Long-Term Debt	4,504	4,935	-	-	4,504	4,935
Extended Day Program	-	-	854	788	854	788
Total Functions/Program Expenses	197,261	190,391	854	788	198,115	191,179
Excess (deficiency) Before Special Item	(3,414)	(804)	124	89	(3,290)	(715)
Special Item	-	(2,573)	-	-	-	(2,573)
Change in Net Position	(3,414)	(3,377)	124	89	(3,290)	(3,288)
Net Position - Beginning	183,597	181,721	489	400	184,086	182,121
Adjustment to Beginning Net Position (1)	-	5,253	-	-	-	5,253
Net Position - Beginning, as Restated	183,597	186,974	489	400	184,086	187,374
Net Position - Ending	\$180,183	\$183,597	\$ 613	\$ 489	\$180,796	\$184,086

(1) The District early implemented Governmental Accounting Standards Board Statement No. 75 which was a change in accounting principle that requires employers to report the other postemployment benefits liability and related deferred outflows/inflows of resources in government-wide financial statements.

Governmental activities revenues increased by \$4.3 million primarily as a result of the following factors: Grants and contributions increased \$0.8 million primarily due to an increase in Florida Education Finance Program (FEFP) funds. Property taxes for operational purposes increased by \$0.6 million and property taxes for capital projects increased \$1.7 million primarily due to an increase in the taxable assessed value of 7.66 percent.

Governmental activities expenses increased from the prior fiscal year by \$6.9 million. This was primarily due to instruction and other functional costs increasing as a result of increases in salary costs and healthcare and pension costs.

Business-Type Activities

Extended Day Program business-type activities increased the District’s net position by \$124,000 for the fiscal year ended June 30, 2018. Charges for services and other income totaled \$978,000, while Extended Day Program expenses totaled \$854,000.

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 District’s governmental funds reported a combined fund balance of \$44.4 million, which is a decrease of \$6.8 million from last year’s total of \$51.2 million. The following schedule indicates the fund balance and the total change in fund balance by major fund versus other governmental funds as reported in the basic financial statements for the fiscal years ended June 30, 2018, and June 30, 2017.

Fund Balance (in thousands)	2018	2017	Increase (Decrease)	Percentage Change
General Fund	\$ 18,655	\$ 25,253	\$ (6,598)	-26.1%
Debt Service Funds:				
Other	114	74	40	54.1%
ARRA Economic Stimulus	9,855	8,541	1,314	15.4%
Capital Projects Funds:				
Local Capital Improvement	9,523	8,560	963	11.3%
Other Governmental Funds	6,221	8,765	(2,544)	-29.0%
Total	\$ 44,368	\$ 51,193	\$ (6,825)	-13.3%

Major Governmental Funds

The General Fund is the District’s chief operating fund. As a measure of the General Fund’s liquidity, it may be useful to compare the total assigned and unassigned fund balances to General Fund total revenues. The total assigned and unassigned fund balance is 10 percent of the total General Fund revenues, while total fund balance represents 13 percent of total General Fund revenues.

The District's General Fund balance decreased by \$6.6 million. The table that follows illustrates the changes in revenues and net other financing sources and uses of the General Fund for the fiscal years ended June 30, 2018, and June 30, 2017.

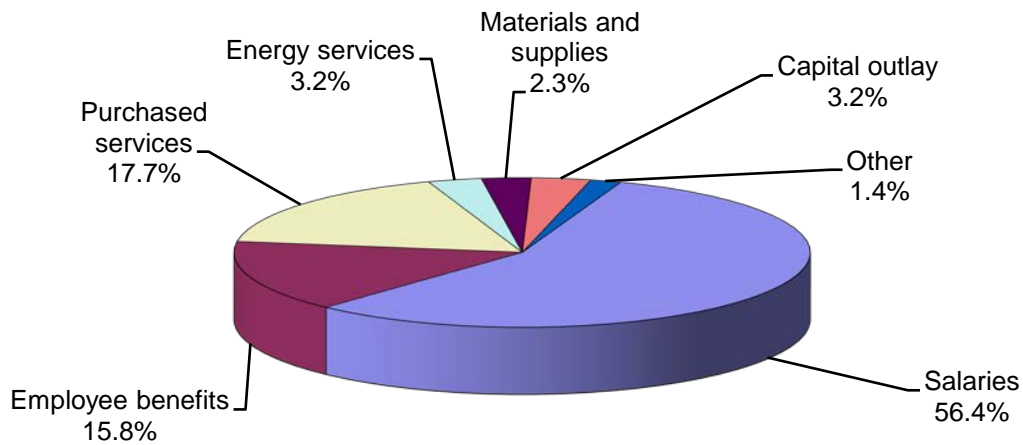
Revenues and Net Other Financing Sources and Uses (in thousands)	2018	2017	Increase (Decrease)	Percentage Change
Taxes	\$ 94,443	\$ 93,853	\$ 590	0.6%
Investment Earnings	360	239	121	50.6%
State Revenues	45,899	45,163	736	1.6%
Other Revenues	4,612	4,697	(85)	-1.8%
Net Other Financing Sources and Uses	451	1,064	(613)	-57.6%
Total	\$ 145,765	\$ 145,016	\$ 749	0.5%

- Property tax revenue increased by \$590,000. The taxable assessed value of property increased 7.6 percent over the previous year, partially offset by the decrease in the millage rates of approximately 0.3 percent as set by the Florida Legislature.
- State revenues increased by \$736,000 primarily due to an increase in funding for the Best and Brightest Teacher and Principal Scholarship Program.
- Other revenues had a net decrease of \$85,000 primarily due to a decrease in the Medicaid revenue and refunds of prior year's expenditures which was offset by an increase in gifts, grants and bequests and other miscellaneous sources as compared to the fiscal year ended June 30, 2017.
- Other financing sources and uses had a net decrease of \$613,000, primarily due to an increase in transfers out to the Debt Service Fund and Capital Projects Fund.

As the table below illustrates, the largest portions of General Fund expenditures are for salaries and fringe benefits. The District is a service entity, and as such, is labor intensive.

Expenditures by Object (in thousands)	2018	2017	Increase (Decrease)	Percentage Change
Salaries	\$ 85,914	\$ 82,133	\$ 3,781	4.6%
Employee Benefits	24,059	22,530	1,529	6.8%
Purchased Services	26,974	25,349	1,625	6.4%
Energy Services	4,830	4,390	440	10.0%
Materials & Supplies	3,533	4,036	(503)	-12.5%
Capital Outlay	4,851	4,860	(9)	-0.2%
Other	2,202	2,519	(317)	-12.6%
Total	\$ 152,363	\$ 145,817	\$ 6,546	4.5%

Expenditures by Object
For the Fiscal Year Ended June 30, 2018



Expenditures increased \$6.5 million, or 4.5 percent from the prior fiscal year, primarily for the reasons discussed below:

Salary expenditures increased by \$3.8 million, or 4.6 percent, primarily due to increases for non-bargaining and support staff, salaries paid to staff during Hurricane Irma, and an increase in the Best and Brightest Teacher and Principal Scholarship Program.

Employee benefits expenditures increased by \$1.5 million, or 6.8 percent, as a direct result of the increase in salary expenditures.

Purchased services expenditures increased by \$1.6 million, or 6.4 percent, primarily due to the charter schools for the litigation settlement payments beginning in February 2018 and the 0.6 critical millage distributions.

Energy services expenditures increased from the prior year by \$440,000, or 10 percent, primarily due to an increase in bottled gas or propane expenditures used in the Transportation Department.

The Debt Service – Other Fund maintains a small fund balance, all of which is restricted for payment of debt service expenditures.

The Debt Service – ARRA Economic Stimulus Fund maintains an \$9.9 million fund balance, restricted to future payment of the 2010 Qualified School Construction Borrowing. Each year the sinking fund balance increases in preparation of the future lump sum payment.

The fund balance of the Capital Projects – Local Capital Improvement Fund increased by \$963,000, or 11.3 percent, during the fiscal year primarily due to an increase in local property tax revenues. Fund balance totaled \$9.5 million and, of this amount, \$3.3 million has been encumbered for specific projects.

Proprietary Funds

The District's proprietary funds provide the same type of information reported in the government-wide financial statements, but in more detail. Unrestricted net position of the Business Type Activities Enterprise Fund increased by \$124,000 during the 2017-18 fiscal year to \$613,000 at June 30, 2018. This increase occurred primarily because the charges for services were greater than expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with Florida Statutes and is based on the modified accrual basis of accounting, which is the same basis as used to account for actual transactions. The most significant budgeted fund is the General Fund. Final budgeted revenues and expenditures were in line with original budgeted amounts.

The District collected \$695,000 more in revenue as compared to the final budget. This was largely due to interest on investments and miscellaneous revenue exceeding the budgeted amounts.

The District amended its final budget for expenditures to reflect increases in salaries and other employee related costs as well as non-labor costs. Expenditures were originally budgeted at \$162.6 million, and actual expenditures were lower than the final budget by \$11.3 million due to the District's conservative spending.

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 \$338 million (net of accumulated depreciation). This investment in capital assets includes land; land improvements other than buildings; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; construction in progress; and audio visual materials and computer software.

Major capital asset events included the following:

- Construction in progress includes Technical Center for Career & Adult Education relocation; Fellsmere Elementary Heating, Ventilation, and Air Conditioning (HVAC) 700 Building; Indian River Academy single point of entry; Oslo Building renovations; Vero Beach High School Citrus Bowl Phase II renovations; and Wabasso HVAC renovations.
- Projects completed and included in buildings and improvements include Beachland Elementary classroom and cafeteria addition, Dodgertown roofing, Glendale concrete classroom relocation Gifford Middle drainage improvements, Osceola Magnet single point of entry and paving, Oslo HVAC renovations, Pelican Island concrete classroom relocation, Rosewood Magnet Roofing, Sebastian River High HVAC band room renovations, Storm Grove Middle walkway covers, Vero Beach High School FLC bathroom renovations, and Wabasso Americans Disabilities Act compliance renovations.

The total decrease in the District's investment in capital assets (net of accumulated depreciation) was approximately 1.3 percent. Detailed information regarding capital asset activity is included 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 \$123.9 million, composed of \$3.5 million of bonds payable, \$106.9 million of certificates of participation, \$11.2 million of other lease-purchase agreements payable, and \$2.3 million of judgment payable. During the current fiscal year, retirement of debt was \$9.8 million.

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

OTHER MATTERS OF SIGNIFICANCE

Local property taxes are the District's primary source of revenue. The required local effort for the 2018-19 fiscal year is 4.045 mills (a decrease of 0.260 mills). The discretionary millage is 0.748 mills. Voted additional operation is 0.5 mills. Capital outlay millage is 1.5 mills. General Fund revenues and other financing sources are projected to be \$152.9 million, and expenditures and other uses are expected to be \$163.4 million.

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 School Board of Indian River County, Florida, Attention: Assistant Superintendent for Finance & Employee Services, 6500 57th Street, Vero Beach, Florida 32967.

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BASIC FINANCIAL STATEMENTS

Indian River County District School Board Statement of Net Position June 30, 2018

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and Cash Equivalents	\$ 30,957,854.29	\$ 1,044,185.60	\$ 32,002,039.89	\$ 8,283,391.00
Investments	19,615,239.17	-	19,615,239.17	-
Accounts Receivable	949,096.95	6,001.90	955,098.85	44,624.00
Interest Receivable	4,252.50	-	4,252.50	-
Due from Other Agencies	2,692,069.64	-	2,692,069.64	1,461,725.00
Prepaid Items	38.67	-	38.67	-
Inventories	426,001.02	-	426,001.02	98,325.00
Other Long Term Liabilities	-	-	-	967,319.00
Investments - Restricted	9,808,701.26	-	9,808,701.26	-
Capital Assets:				
Nondepreciable Capital Assets	23,830,770.71	-	23,830,770.71	790,971.00
Depreciable Capital Assets, Net	314,231,532.58	-	314,231,532.58	13,523,556.00
TOTAL ASSETS	402,515,556.79	1,050,187.50	403,565,744.29	25,169,911.00
DEFERRED OUTFLOWS OF RESOURCES				
Other Postemployment Benefits	488,741.85	908.15	489,650.00	-
Pensions	36,969,584.49	226,050.52	37,195,635.01	-
Net Carrying Amount of Debt Refunding	1,917,851.38	-	1,917,851.38	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	39,376,177.72	226,958.67	39,603,136.39	-
LIABILITIES				
Accrued Salaries and Benefits	994,851.28	18,655.51	1,013,506.79	584,942.00
Payroll Deductions and Withholdings	599,626.49	2,531.24	602,157.73	12,482.00
Accounts Payable	2,117,867.27	14,396.69	2,132,263.96	84,437.00
Sales Tax Payable	567.97	-	567.97	-
Construction Contracts Payable	153,429.00	-	153,429.00	-
Construction Contracts Payable - Retained Percentage	162,812.70	-	162,812.70	-
Due to Other Agencies	833,091.85	2,470.45	835,562.30	-
Matured Bonds Payable	6,285,000.00	-	6,285,000.00	-
Matured Interest Payable	1,886,125.00	-	1,886,125.00	-
Accrued Interest Payable	128,435.44	-	128,435.44	498.00
Unearned Revenues	37,959.26	-	37,959.26	120,408.00
Estimated Liability for Self-Insurance Program	2,027,997.76	-	2,027,997.76	-
Long-Term Liabilities:				
Portion Due Within 1 Year	12,916,662.57	22,055.26	12,938,717.83	509,760.00
Portion Due After 1 Year	223,400,101.79	553,804.89	223,953,906.68	4,857,073.00
TOTAL LIABILITIES	251,544,528.38	613,914.04	252,158,442.42	6,169,600.00
DEFERRED INFLOWS OF RESOURCES				
Other Postemployment Benefits	1,411,346.51	2,622.49	1,413,969.00	-
Pensions	7,780,225.81	47,572.19	7,827,798.00	-
Deferred Revenue	972,148.68	-	972,148.68	-
TOTAL DEFERRED INFLOWS OF RESOURCES	10,163,721.00	50,194.68	10,213,915.68	-
NET POSITION				
Net Investment in Capital Assets	212,798,793.54	-	212,798,793.54	8,947,694.00
Restricted for:				
State Required Carryover Programs	3,558,758.32	-	3,558,758.32	-
Adult Education/Workforce Development	57,830.64	-	57,830.64	-
Other Donations	73,316.14	-	73,316.14	-
Debt Service	9,925,019.18	-	9,925,019.18	-
Capital Projects	11,964,131.34	-	11,964,131.34	328,332.00
Food Service	2,637,070.34	-	2,637,070.34	79,973.00
Other Purposes	-	-	-	100,000.00
Unrestricted	(60,831,434.37)	613,037.45	(60,218,396.92)	9,544,312.00
TOTAL NET POSITION	\$ 180,183,485.13	\$ 613,037.45	\$ 180,796,522.58	\$ 19,000,311.00

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

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

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Instruction	\$ 110,166,938.31	\$ 215,557.80	\$ -	\$ -
Student Support Services	5,177,261.30	-	-	-
Instructional Media Services	2,195,550.60	-	-	-
Instruction and Curriculum Development Services	7,383,948.95	-	-	-
Instructional Staff Training Services	2,583,597.53	-	-	-
Instruction-Related Technology	5,353,960.35	-	-	-
Board	1,386,972.50	-	-	-
General Administration	1,093,723.52	-	-	-
School Administration	10,003,221.66	-	-	-
Facilities Acquisition and Construction	6,056,363.53	-	-	2,006,217.69
Fiscal Services	1,268,153.96	-	-	-
Food Services	9,235,712.19	1,083,165.94	6,736,068.65	-
Central Services	2,320,180.94	-	-	-
Student Transportation Services	6,265,999.34	52,203.55	-	-
Operation of Plant	13,629,638.14	-	-	-
Maintenance of Plant	4,070,717.45	-	-	-
Administrative Technology Services	4,086,657.95	-	-	-
Community Services	479,157.49	232,564.68	-	-
Unallocated Interest on Long-Term Debt	4,503,704.40	-	-	1,979,490.41
Total Governmental Activities	197,261,460.11	1,583,491.97	6,736,068.65	3,985,708.10
Business-Type Activities:				
Extended Day Program	853,625.05	962,754.06	-	-
Total Primary Government	\$ 198,115,085.16	\$ 2,546,246.03	\$ 6,736,068.65	\$ 3,985,708.10
Component Units				
Charter Schools	\$ 18,461,613.00	\$ 428,362.00	\$ 1,025,535.00	\$ 571,544.00

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

Special Items

Total General Revenues and Special Items

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 in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ (109,951,380.51)	\$ -	\$ (109,951,380.51)	\$ -
(5,177,261.30)	-	(5,177,261.30)	-
(2,195,550.60)	-	(2,195,550.60)	-
(7,383,948.95)	-	(7,383,948.95)	-
(2,583,597.53)	-	(2,583,597.53)	-
(5,353,960.35)	-	(5,353,960.35)	-
(1,386,972.50)	-	(1,386,972.50)	-
(1,093,723.52)	-	(1,093,723.52)	-
(10,003,221.66)	-	(10,003,221.66)	-
(4,050,145.84)	-	(4,050,145.84)	-
(1,268,153.96)	-	(1,268,153.96)	-
(1,416,477.60)	-	(1,416,477.60)	-
(2,320,180.94)	-	(2,320,180.94)	-
(6,213,795.79)	-	(6,213,795.79)	-
(13,629,638.14)	-	(13,629,638.14)	-
(4,070,717.45)	-	(4,070,717.45)	-
(4,086,657.95)	-	(4,086,657.95)	-
(246,592.81)	-	(246,592.81)	-
(2,524,213.99)	-	(2,524,213.99)	-
(184,956,191.39)	-	(184,956,191.39)	-
-	109,129.01	109,129.01	-
(184,956,191.39)	109,129.01	(184,847,062.38)	-
-	-	-	(16,436,172.00)
94,443,159.24	-	94,443,159.24	12,283,275.00
25,513,315.06	-	25,513,315.06	518,072.00
56,467,869.17	-	56,467,869.17	6,554,368.00
929,531.51	14,046.56	943,578.07	82,856.00
4,189,203.26	455.38	4,189,658.64	475,987.00
-	-	-	1,039,784.00
181,543,078.24	14,501.94	181,557,580.18	20,954,342.00
(3,413,113.15)	123,630.95	(3,289,482.20)	4,518,170.00
183,596,598.28	489,406.50	184,086,004.78	14,125,829.00
-	-	-	356,312.00
183,596,598.28	489,406.50	184,086,004.78	14,482,141.00
\$ 180,183,485.13	\$ 613,037.45	\$ 180,796,522.58	\$ 19,000,311.00

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

	<u>General Fund</u>	<u>Debt Service - Other Fund</u>	<u>Debt Service - ARRA Economic Stimulus Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 16,331,700.42	\$ 70,654.02	\$ 45,804.74
Investments	3,516,985.31	8,214,363.07	-
Accounts Receivable	465,443.34	-	-
Interest Receivable	4,252.50	-	-
Due from Other Funds	-	-	-
Due from Other Agencies	1,876,311.92	-	-
Inventories	324,167.84	-	-
Investments - Restricted	-	-	9,808,701.26
TOTAL ASSETS	<u>\$ 22,518,861.33</u>	<u>\$ 8,285,017.09</u>	<u>\$ 9,854,506.00</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accrued Salaries and Benefits	\$ 763,857.85	\$ -	\$ -
Payroll Deductions and Withholdings	502,907.96	-	-
Accounts Payable	941,151.93	-	-
Sales Tax Payable	567.97	-	-
Construction Contracts Payable	-	-	-
Construction Contracts Payable - Retained Percentage	-	-	-
Due to Other Funds	-	-	-
Due to Other Agencies	683,054.14	-	-
Matured Bonds Payable	-	6,285,000.00	-
Matured Interest Payable	-	1,886,125.00	-
Unearned Revenues	-	-	-
Total Liabilities	<u>2,891,539.85</u>	<u>8,171,125.00</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred Revenue	<u>972,148.68</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Nonspendable:			
Inventories	<u>324,167.84</u>	<u>-</u>	<u>-</u>
Restricted for:			
State Required Carryover Programs	3,558,758.32	-	-
Adult Education/Workforce Development	57,830.64	-	-
Other Donations	73,316.14	-	-
Debt Service	-	113,892.09	9,854,506.00
Capital Projects	-	-	-
Food Service	-	-	-
Total Restricted Fund Balance	<u>3,689,905.10</u>	<u>113,892.09</u>	<u>9,854,506.00</u>
Assigned for:			
Purchases on Order	1,436,542.19	-	-
Subsequent Year's Budget: Appropriation of Fund Balances	10,555,333.00	-	-
Total Assigned Fund Balance	<u>11,991,875.19</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>2,649,224.67</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>18,655,172.80</u>	<u>113,892.09</u>	<u>9,854,506.00</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 22,518,861.33</u>	<u>\$ 8,285,017.09</u>	<u>\$ 9,854,506.00</u>

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

Capital Projects - Local Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 3,289,529.39	\$ 5,095,390.59	\$ 24,833,079.16
6,740,649.39	1,143,241.40	19,615,239.17
1,020.05	1,535.92	467,999.31
-	-	4,252.50
13,759.59	-	13,759.59
-	815,757.72	2,692,069.64
-	101,833.18	426,001.02
-	-	9,808,701.26
<u>\$ 10,044,958.42</u>	<u>\$ 7,157,758.81</u>	<u>\$ 57,861,101.65</u>

\$ -	\$ 230,104.74	\$ 993,962.59
-	96,718.53	599,626.49
327,295.65	286,156.97	1,554,604.55
-	-	567.97
153,429.00	-	153,429.00
40,845.20	121,967.50	162,812.70
-	13,759.59	13,759.59
-	150,037.71	833,091.85
-	-	6,285,000.00
-	-	1,886,125.00
-	37,959.26	37,959.26
<u>521,569.85</u>	<u>936,704.30</u>	<u>12,520,939.00</u>

-	-	972,148.68
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-	101,833.18	426,001.02
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-	-	3,558,758.32
-	-	57,830.64
-	-	73,316.14
-	85,056.53	10,053,454.62
9,523,388.57	3,498,927.64	13,022,316.21
-	2,535,237.16	2,535,237.16
<u>9,523,388.57</u>	<u>6,119,221.33</u>	<u>29,300,913.09</u>
-	-	-
-	-	1,436,542.19
-	-	10,555,333.00
-	-	11,991,875.19
-	-	2,649,224.67
<u>9,523,388.57</u>	<u>6,221,054.51</u>	<u>44,368,013.97</u>
<u>\$ 10,044,958.42</u>	<u>\$ 7,157,758.81</u>	<u>\$ 57,861,101.65</u>

**Indian River 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 \$ 44,368,013.97

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. 338,062,303.29

Internal service funds are 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. 4,013,762.27

Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the governmental funds until due. (128,435.44)

Deferred outflows of resources represent a consumption of net position that applies to a future period. This is the net difference between the carrying value of the refunded debt and its reacquisition price. 1,917,851.38

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	\$ (106,881,071.46)	
Bonds Payable	(3,512,000.00)	
Other Lease-Purchase Agreements Payable	(11,245,232.84)	
Judgment Payable	(2,323,761.66)	
Compensated Absences Payable	(10,618,527.08)	
Other Postemployment Benefits Payable	(14,453,859.00)	
Net Pension Liability	<u>(87,282,312.32)</u>	(236,316,764.36)

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

Deferred Outflows Related to OPEB	\$ 488,741.85	
Deferred Inflows Related to OPEB	<u>(1,411,346.51)</u>	(922,604.66)

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	\$ 36,969,584.49	
Deferred Inflows Related to Pensions	<u>(7,780,225.81)</u>	<u>29,189,358.68</u>

Net Position - Governmental Activities \$ 180,183,485.13

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

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

	<u>General Fund</u>	<u>Debt Service - Other Fund</u>	<u>Debt Service - ARRA Economic Stimulus Fund</u>
Revenues			
Intergovernmental:			
Federal Direct	\$ 118,374.70	\$ -	\$ 1,422,610.90
Federal Through State and Local	298,005.79	-	-
State	45,898,707.97	-	-
Local:			
Property Taxes	94,443,159.24	-	-
Impact Fees	-	-	-
Charges for Services - Food Service	-	-	-
Miscellaneous	4,555,830.20	3,827.88	146,804.79
Total Local Revenues	<u>98,998,989.44</u>	<u>3,827.88</u>	<u>146,804.79</u>
Total Revenues	<u>145,314,077.90</u>	<u>3,827.88</u>	<u>1,569,415.69</u>
Expenditures			
Current - Education:			
Instruction	95,212,549.30	-	-
Student Support Services	3,630,135.28	-	-
Instructional Media Services	1,980,175.92	-	-
Instruction and Curriculum Development Services	4,718,010.91	-	-
Instructional Staff Training Services	1,642,133.19	-	-
Instruction-Related Technology	4,912,540.06	-	-
Board	1,230,003.22	-	-
General Administration	520,643.17	-	-
School Administration	8,931,782.55	-	-
Facilities Acquisition and Construction	678,576.81	-	-
Fiscal Services	1,130,550.04	-	-
Food Services	21,391.06	-	-
Central Services	2,060,354.59	-	-
Student Transportation Services	4,845,875.81	-	-
Operation of Plant	12,496,440.25	-	-
Maintenance of Plant	3,650,147.05	-	-
Administrative Technology Services	3,685,924.62	-	-
Community Services	1,636.67	-	-
Fixed Capital Outlay:			
Facilities Acquisition and Construction	279,751.53	-	-
Other Capital Outlay	734,473.18	-	-
Debt Service:			
Principal	-	6,853,995.49	-
Interest and Fiscal Charges	-	4,078,993.55	1,555,181.50
Total Expenditures	<u>152,363,095.21</u>	<u>10,932,989.04</u>	<u>1,555,181.50</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,049,017.31)</u>	<u>(10,929,161.16)</u>	<u>14,234.19</u>
Other Financing Sources (Uses)			
Transfers In	4,094,317.74	10,970,394.21	1,299,556.04
Payments to Refunding Escrow Agent	-	-	-
Sale of Capital Assets	80,880.90	-	-
Loss Recoveries	176,886.71	-	-
Transfers Out	<u>(3,900,685.85)</u>	<u>(983.42)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>451,399.50</u>	<u>10,969,410.79</u>	<u>1,299,556.04</u>
Net Change in Fund Balances	<u>(6,597,617.81)</u>	<u>40,249.63</u>	<u>1,313,790.23</u>
Fund Balances, Beginning	<u>25,252,790.61</u>	<u>73,642.46</u>	<u>8,540,715.77</u>
Fund Balances, Ending	<u>\$ 18,655,172.80</u>	<u>\$ 113,892.09</u>	<u>\$ 9,854,506.00</u>

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

Capital Projects - Local Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 1,540,985.60
-	16,354,664.57	16,652,670.36
-	1,524,245.83	47,422,953.80
25,513,315.06	-	119,956,474.30
-	1,571,840.00	1,571,840.00
-	1,083,165.94	1,083,165.94
262,461.71	133,158.77	5,102,083.35
<u>25,775,776.77</u>	<u>2,788,164.71</u>	<u>127,713,563.59</u>
<u>25,775,776.77</u>	<u>20,667,075.11</u>	<u>193,330,173.35</u>
-	5,099,100.97	100,311,650.27
-	1,030,154.65	4,660,289.93
-	4,000.83	1,984,176.75
-	1,900,165.91	6,618,176.82
-	701,015.39	2,343,148.58
-	-	4,912,540.06
-	-	1,230,003.22
-	464,839.75	985,482.92
-	-	8,931,782.55
4,552,880.83	452,158.40	5,683,616.04
-	-	1,130,550.04
-	8,444,156.04	8,465,547.10
-	-	2,060,354.59
-	76,321.52	4,922,197.33
-	-	12,496,440.25
-	-	3,650,147.05
-	-	3,685,924.62
-	435,473.87	437,110.54
3,604,496.79	3,559,960.28	7,444,208.60
1,629,679.48	693,683.09	3,057,835.75
-	381,000.00	7,234,995.49
-	172,493.26	5,806,668.31
<u>9,787,057.10</u>	<u>23,414,523.96</u>	<u>198,052,846.81</u>
<u>15,988,719.67</u>	<u>(2,747,448.85)</u>	<u>(4,722,673.46)</u>
-	1,510,000.00	17,874,267.99
-	(820,296.86)	(820,296.86)
-	-	80,880.90
-	26,599.99	203,486.70
<u>(15,025,855.28)</u>	<u>(513,409.44)</u>	<u>(19,440,933.99)</u>
<u>(15,025,855.28)</u>	<u>202,893.69</u>	<u>(2,102,595.26)</u>
962,864.39	(2,544,555.16)	(6,825,268.72)
8,560,524.18	8,765,609.67	51,193,282.69
<u>\$ 9,523,388.57</u>	<u>\$ 6,221,054.51</u>	<u>\$ 44,368,013.97</u>

**Indian River 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 \$ (6,825,268.72)

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 and undepreciated cost of assets sold in excess of capital outlays and donations.

Capital Outlay - Facilities and Construction - Governmental Funds	\$ 7,444,208.60	
Capital Outlay - Other Capital Outlay - Governmental Funds	3,057,835.75	
Donated Items	15,245.00	
Undepreciated Cost of Assets Sold	(41,360.75)	
Less: Depreciation/Amortization Expense	<u>(15,048,848.47)</u>	(4,572,919.87)

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

Bonds Payable	\$ 1,156,000.00	
Certificates of Participation	6,285,000.00	
Other Lease-Purchase Agreements	<u>568,995.49</u>	8,009,995.49

Premiums and deferred loss on debt refundings are reported in the governmental funds in the year the debt is issued, but are deferred and amortized over the life of the debt in the government-wide statements. This is the net amount attributable to the amortization of premiums and deferred loss on refundings in the current fiscal year.

Premium Amortization	\$ 1,585,586.60	
Deferred Loss on Refunding:		
Deferred Outflow at June 30, 2018	1,917,851.38	
Deferred Outflow at June 30, 2017	<u>(2,156,680.69)</u>	1,346,757.29

Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but it is recognized as it accrues in the statement of activities. This is the difference between prior year and current year accrual. 1,503.48

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.

Increase in OPEB liability	\$ (569,694.00)	
Increase in Deferred Outflow of Resources - OPEB	70,499.85	
Increase in Deferred Inflow of Resources - OPEB	<u>(30,785.51)</u>	(529,979.66)

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 earned (\$2,428,700.12) in excess of the amount paid (\$1,950,332.49) in the current fiscal year. (478,367.63)

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	\$ 5,598,787.00	
HIS Pension Contribution	1,553,094.00	
FRS Pension Expense	(9,242,309.61)	
HIS Pension Expense	<u>(2,302,149.10)</u>	(4,392,577.71)

Internal service funds are 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. 3,778,483.84

Judgments payable are recorded on the statement of activities under the full accrual basis of accounting, but are not recorded in the governmental funds until due and payable with current financial resources. This is the decrease in judgments payable as a result of the settlement agreement. 249,260.34

Change in Net Position - Governmental Activities \$ (3,413,113.15)

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

**Indian River County District School Board
Statement of Net Position – Proprietary Funds
June 30, 2018**

	Business-Type Activities - Nonmajor Enterprise Fund Extended Day Program	Governmental Activities - Internal Service Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 1,044,185.60	\$ 6,124,775.13
Accounts Receivable	6,001.90	481,097.64
Prepaid Items	-	38.67
TOTAL ASSETS	1,050,187.50	6,605,911.44
DEFERRED OUTFLOWS OF RESOURCES		
Other Postemployment Benefits	908.15	-
Pension	226,050.52	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	226,958.67	-
LIABILITIES		
Current Liabilities:		
Accrued Salaries and Benefits	18,655.51	888.69
Payroll Deductions and Withholdings	2,531.24	-
Accounts Payable	14,396.69	563,262.72
Due to Other Agencies	2,470.45	-
Compensated Absences	16,311.52	-
Other Postemployment Benefits Payable	874.00	-
Net Pension Liability	4,869.74	-
Estimated Liability for Self-Insurance Program	-	2,027,997.76
Total Current Liabilities	60,109.15	2,592,149.17
Noncurrent Liabilities:		
Compensated Absences	10,327.69	-
Other Postemployment Benefits Payable	25,984.00	-
Net Pension Liability	517,493.20	-
Total Noncurrent Liabilities	553,804.89	-
TOTAL LIABILITIES	613,914.04	2,592,149.17
DEFERRED INFLOWS OF RESOURCES		
Other Postemployment Benefits	2,622.49	-
Pension	47,572.19	-
TOTAL DEFERRED INFLOWS OF RESOURCES	50,194.68	-
NET POSITION		
Unrestricted	\$ 613,037.45	\$ 4,013,762.27

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

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

	Business-Type Activities - Nonmajor Enterprise Fund Extended Day Program	Governmental Activities - Internal Service Fund
OPERATING REVENUES		
Charges for Services	\$ 962,754.06	\$ -
Premiums	-	21,192,065.97
Other	-	393,811.98
Total Operating Revenues	962,754.06	21,585,877.95
OPERATING EXPENSES		
Salaries	603,436.46	138,932.15
Employee Benefits	130,476.43	39,847.25
Insurance Premiums	-	3,346,976.40
Purchased Services	51,766.79	1,379,328.05
Energy Services	-	4,508.41
Materials and Supplies	57,109.23	8,119.72
Capital Outlay	10,083.28	-
Insurance Claims	-	14,716,269.89
Other	752.86	-
Total Operating Expenses	853,625.05	19,633,981.87
Operating Income	109,129.01	1,951,896.08
NONOPERATING REVENUES		
Interest Income and Miscellaneous	14,501.94	259,921.76
Income Before Transfers	123,630.95	2,211,817.84
Transfers In	-	1,566,666.00
Change in Net Position	123,630.95	3,778,483.84
Total Net Position - Beginning	489,406.50	235,278.43
Total Net Position - Ending	\$ 613,037.45	\$ 4,013,762.27

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

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

	Business-Type Activities - Nonmajor Enterprise Fund Extended Day Program	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Services	\$ 962,754.06	\$ -
Cash Received from Premiums	-	21,275,637.58
Cash Received from Other Operating Revenues	-	303,475.82
Cash Payments for Insurance Premiums	-	(3,346,976.40)
Cash Payments to Employees for Services	(717,844.34)	(178,740.09)
Cash Payments to Suppliers for Goods and Services	(118,959.30)	-
Cash Payments for Insurance Claims	-	(16,070,468.87)
Cash Payments for Other Fees	-	(1,377,360.98)
Cash Payments for Other	(6,543.05)	(69,093.84)
Net Cash Provided by Operating Activities	119,407.37	536,473.22
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash Received for Other	-	190,000.00
Transfer from Other Funds	-	1,566,666.00
Net Cash Provided by Noncapital Financing Activities	-	1,756,666.00
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	14,501.94	69,921.76
Net Cash Provided by Investing Activities	14,501.94	69,921.76
Net Increase in Cash and Cash Equivalents	133,909.31	2,363,060.98
Cash and Cash Equivalents, Beginning	910,276.29	3,761,714.15
Cash and Cash Equivalents, Ending	\$ 1,044,185.60	\$ 6,124,775.13
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income	\$ 109,129.01	\$ 1,951,896.08
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Changes in Assets, Liabilities, Deferred Outflows of Resources, and Deferred Inflows of Resources:		
Accounts Receivable	(6,001.90)	(481,097.64)
Prepaid Items	-	18,191.82
Deferred Outflows of Resources Related to OPEB	851.85	-
Deferred Outflows of Resources Related to Pensions	(38,212.69)	-
Accrued Salaries and Benefits	(11.64)	39.31
Payroll Deductions and Withholdings	(147.90)	-
Accounts Payable	(241.63)	318,071.02
Due to Other Agencies	453.34	95,436.92
Unearned Revenues	-	(11,865.31)
Estimated Liability for Self-Insurance Program	-	(1,354,198.98)
Compensated Absences Payable	2,576.46	-
Other Postemployment Benefits Payable	1,425.00	-
Net Pension Liability	18,980.43	-
Deferred Inflows of Resources Related to OPEB	862.49	-
Deferred Inflows of Resources Related to Pensions	29,744.55	-
Total Adjustments	10,278.36	(1,415,422.86)
Net Cash Provided by Operating Activities	\$ 119,407.37	\$ 536,473.22

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

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

	Private-Purpose Trust Fund	Agency Funds
ASSETS		
Cash and Cash Equivalents	\$ 58,326.13	\$ 1,313,452
Accounts Receivable	-	7,056
Inventory	-	39,758
	58,326.13	\$ 1,360,266
LIABILITIES		
Accounts Payable	-	\$ 119,326
Internal Accounts Payable	-	1,240,940
	-	\$ 1,360,266
NET POSITION		
Held in Trust for Other Purposes	\$ 58,326.13	

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

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

	Private-Purpose Trust Fund
ADDITIONS	
Investment Income	\$ 976.80
DEDUCTIONS	
Other	3,000.00
Change in Net Position	(2,023.20)
Net Position - Beginning	60,349.33
Net Position - Ending	\$ 58,326.13

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

NOTES TO FINANCIAL STATEMENTS

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, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external customers for support. Likewise, 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 Indian River County School District's (District) governmental activities and business-type 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 associated with the District's transportation fleet is allocated to the appropriate functions of student transportation services, maintenance of plant, and food service operations while remaining depreciation expense is allocated proportionately to all functions based upon functional expenses as a percentage of total expenses.

B. Reporting Entity

The Indian River 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 appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Indian River 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 Indian River County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in a subsequent note to financials. 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. Per Florida Statute, charter schools operate under charters approved by their sponsor. Charter schools listed below are sponsored by the Indian River County District School Board and are considered to be component units of the District since they are fiscally dependent on the District to levy taxes for them and there is a potential for the charter schools to provide specific financial benefits to, or impose specific financial burdens on the District.

Except for Imagine Schools at South Vero, the charter schools listed below are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, The Florida Not For Profit Corporation Act, and Section 1002.33 Florida Statutes. Imagine Schools at South Indian River County, LLC, doing business as Imagine Schools at South Vero, is organized as a limited liability company pursuant to Chapter 605, Florida Statutes, the Florida Limited Liability Company Act, and Section 1002.23, Florida Statutes.

- Indian River Charter High School, Inc. was established to provide educational services to secondary school students in grades 9 through 12 who want or need a nontraditional structure and learning environment to successfully complete their high school academic and vocational preparation and earn their high school diploma.
- North County Charter School, Inc. was established to provide educational services to students in grades K through 5, to learn at high levels, through an academically rigorous and innovative curriculum that incorporates the development of good character.
- Sebastian Charter Junior High, Inc. was established to educate students in grades 6 through 8 in a challenging and wholesome environment which provides an educational environment where students have learning opportunities that set high expectations for academic growth, individual achievement, and character development.
- St. Peter's Academy, Inc. was established to provide educational services to students in grades K through 6, to demonstrate that students can learn at high levels, through academically rigorous and innovative curriculum that incorporates the development of good character.
- Imagine Schools at South Vero, LLC was established to provide students in grades K through 8, with a quality learning opportunity by maintaining a caring learning environment, working with parents and local communities to develop the intellect and character of the students who choose to attend the school; utilizing innovative teaching techniques delivered by a highly qualified faculty; and offering a challenging curriculum that prepares children for lives of leadership in a rapidly changing world.

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. Audits of the charter schools

for the fiscal year ended June 30, 2018, were conducted by independent accounting firms and are on file at the District Administrative Office at 6500 57th Street, Vero Beach, Florida 32967.

C. Basis of Presentation: Government-Wide Financial Statements

Government-wide financial statements include the nonfiduciary financial activity of the primary government and its component units. The District does not have any major component units. The governmental activities column incorporates data from governmental funds and the internal service fund, while business-type activities incorporate data from the government's enterprise fund. Separate financial statements are provided for governmental funds, proprietary funds, 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.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at 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.

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 unit. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise 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 – Other Fund – to account for financial resources generated for debt principal and interest for the 2014A, 2016A, and 2016B Certificates of Participation and other lease-purchase agreements.
- Debt Service – ARRA Economic Stimulus Fund – to account for the financial resources generated for the principal sinking fund and interest for the Series 2010A Qualified School Construction Bonds - Certificate of Participation.
- 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, maintenance, motor

vehicle purchases, equipment purchases, costs of environmental compliance, and charter school capital outlay projects.

The District reports the following proprietary funds:

- Internal Service Fund – to account for the District’s individual health self-insurance programs.
- Enterprise Fund – Extended Day Program – to account for the financial resources of the extended day program administered by the District.

Additionally, the District reports the following fiduciary fund types:

- Private-Purpose Trust Fund – to account for resources of the Estate of Waldo Schraubstader Scholarship Trust Fund.
- Agency Funds – to account for and administer 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.

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 90 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 90 days of year end). Revenues susceptible to accrual include ad valorem taxes, impact fees, and interest on investments. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, pensions and other postemployment benefits, and compensated absences, which are recognized when 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, amounts invested in the State Board of Administration (SBA) Florida PRIME, Florida Education Investment Trust Fund (FEITF), and short-term liquid investments with original maturities of 3 months or less from the date of acquisition.

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 the 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 (SEC) 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. The District also invests in the FEITF Portfolio, a SEC Rule 2a-7 like external investment pool. This investment pool only invests in high quality money market instruments. Both of these investments are reported at fair value, which is amortized cost.

PFM Asset Management, LLC serves as investment advisors to the District to invest available funds. Investments made locally consist of United States Treasury Notes, Federal instrumentalities notes and bonds, and corporate notes and 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 valued using a weighted average cost method, except that 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 associated with the construction of capital assets are not material and are not capitalized.

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

<u>Description</u>	<u>Estimated Useful Lives</u>
Improvements Other Than Buildings	7 - 35 years
Buildings and Fixed Equipment	8 - 50 years
Furniture, Fixtures, and Equipment	5 - 15 years
Motor Vehicles	10 years
Audio Visual Materials and Computer Software	5 - 7 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. Premiums and discounts on debt issuance are deferred and amortized using a straight-line method over the life of the related debt. Bonds and other long-term debt payables such as certificates of participation are reported net of the applicable premium or discount.

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 three items that qualify for reporting in this category. The first is the net carrying amount of debt refunding which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. 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 and the governmental funds balance sheet report 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 three types of items that qualify for reporting in this category on the statement of net position. The first item is deferred revenue. This item arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The remaining items consists of deferred inflows of resources related to pensions and OPEB which 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 does not have a policy regarding the commitment of fund balances and, therefore, does not report any committed fund balance 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 has, by approval of the annual financial report, authorized the assignment of 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.

When unrestricted (assigned and unassigned) resources in the governmental funds are available for use, it is the District's policy to use unassigned resources as they are needed unless revenues previously assigned are available for use. The Board has adopted Policy 6233 (C), which provides that at least 5 percent of the current year's annual estimated General Fund revenues be reserved for contingency purposes. In the event the contingency reserve decreases to less than 5 percent of the District's General Fund budget, the Superintendent is required to prepare for Board approval a financial plan and timeline to restore the unreserved fund balance to the minimum 5 percent amount.

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 or business segment 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 Indian River County Property Appraiser, and property taxes are collected by the Indian River County Tax Collector.

The Board adopted the 2017 tax levy on September 7, 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 Indian River 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. Additional Operating Millage

On August 30, 2016, the voters of Indian River County, approved the renewal of an additional operating millage, at a rate of 0.5 mills, to retain highly qualified teachers, purchase and upgrade technology and supporting infrastructure, and implement and maintain career and technical programs. The additional operating millage was effective July 1, 2017, and expires on June 30, 2021. It is expected to generate \$8.5 million per annum.

5. Educational Impact Fees

The District receives educational impact fees based on an ordinance adopted by the Indian River County Commission on May 17, 2005. The educational impact fees are collected by the County for most new residential construction. 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 are 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, site acquisition; facility design and construction costs; site development, necessary off-site improvements, and furniture and equipment.

6. 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.

7. 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 the benefits are attributed to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or other means. Vacation benefits are accrued as earned and sick leave benefits are accrued using the vesting method. The liability is based on the sick leave accumulated at year end by those employees who are currently eligible to receive payments and for those employees for who it is probable they will become eligible. The liability includes applicable related payments for Social Security, Medicare, and retirement contributions. 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.

8. Proprietary Funds 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 and excess coverage premiums. The principal operating revenues of the enterprise fund are fees for child care services. Operating expenses include salaries and benefits. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

II. PRIOR PERIOD ADJUSTMENT

The financial statements of the charter schools include an adjustment to the net position of fiscal year ended June 30, 2017, which reflects a change in estimate for amounts due from the District for local voted 0.5 mill tax levy. In September 2017, the District and the charter schools reached a settlement. Accordingly, the net position as of June 30, 2017, is restated to record the prior period adjustment of \$356,312.

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 depository financial institution failure, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. 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. All earnings from cash deposits with financial institutions are allocated monthly to each fund based upon ending balance in that fund.

B. Investments

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. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

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

Investments by Fair Value Level	Amount	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
SBA Debt Service Accounts	\$ 85,056	\$ 85,056	\$ -	\$ -
U.S. Treasury Notes	9,806,168	9,806,168	-	-
Federal Agencies	1,048,614	1,048,614	-	-
Corporate Notes	224,932	224,932	-	-
Total Investments by Fair Value Level	11,164,770	\$ 11,164,770	\$ -	\$ -
Investments Measured at the Net Asset Value (NAV)				
External Investment Pool:				
Florida PRIME (1)	5,070,564			
FEITF Fund TERM	10,000,000			
FEITF Fund Portfolio (1)	80,248			
Money Market Funds				
U.S. Bank National Association (1)	451,969			
First American Treasury (2)	8,259,170			
	23,861,951			
Total Investments Measured at Fair Value	\$ 35,026,721			

(1) This investment is considered cash and cash equivalents for financial statement reporting purposes.

(2) Held under a trust agreement for Certificates of Participation financing arrangements.

Section 218.415, Florida Statutes, limits the types of investments in which a District can invest unless specifically authorized in District policy. All investments during the fiscal year and at year end were authorized by the District's Investment Policy.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In order to provide sufficient liquidity to pay obligations as they become due, the District's investment policy limits the length of investments as follows: (1) investments of current operating funds shall have maturities of no longer than 24 months and (2) investments of bond reserves, construction funds, and other nonoperating funds shall have a term appropriate to the need for the funds and in accordance with debt covenants, but in no event shall exceed 5 1/2 years.

Florida PRIME and FEITF 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. The District’s investment policy limits investments to the SBA’s Florida PRIME, Local Government Investment Pools (FEITF), money market funds, repurchase agreements, banker’s acceptances, commercial paper, certificates of deposit and savings accounts, agency mortgage backed securities, municipal obligations, corporate debt obligations, United States Government obligations, United States Government agencies’ debt obligations, and Federal instrumentalities’ debt obligations.

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.

The District’s investment maturities and ratings at June 30, 2018, are as follows:

<u>Investment</u>	<u>Amount</u>	<u>Weighted Average Maturities</u>	<u>Credit Rating S & P Rating</u>	<u>Moody's Rating</u>
SBA:				
Florida PRIME	\$ 5,070,564	30 Days	AAAm	n/a
Debt Service Accounts	85,056	6 Months	n/a	n/a
United States Treasury Notes (1)	9,806,168	5 Months	n/a	Aaa
Federal Agencies	1,048,614	38 Days	AA+	Aaa
Corporate Notes	224,932	13 Days	AA-	Aa3
FEITF-TERM	10,000,000	37 Days	AAAf	n/a
FEITF	80,248	32 Days	AAAm	n/a
Money Market Funds				
U.S. Bank National Association	451,969	n/a	A-1+	P-1
First American Treasury	8,259,170	19 Days	AAAm	Aaa-mf
Total Investments	<u>\$ 35,026,721</u>			

(1) Represents sinking fund balance deposited in U.S. Bank to repay the 2010-A QSCB principal balance in 2029.

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. Section 218.415(18), Florida Statutes, requires the District to earmark all investments and (1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; (2) if in book-entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or (3) if physically issued to the holder but not registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a secured vault. The District's investments in obligations of the United States Government agencies and instrumentalities and corporate debt securities are held by the safekeeping agent, in the name of the District. As of June 30, 2018, the District's investment portfolios were 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:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 22,145,606	\$ -	\$ -	\$ 22,145,606
Land Improvements Other Than Buildings	182,686	-	-	182,686
Construction in Progress	11,981,343	1,502,479	11,981,343	1,502,479
Total Capital Assets Not Being Depreciated	34,309,635	1,502,479	11,981,343	23,830,771
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	25,774,013	1,467,394	-	27,241,407
Buildings and Fixed Equipment	440,271,033	16,502,944	-	456,773,977
Furniture, Fixtures, and Equipment	20,494,162	1,862,848	787,859	21,569,151
Motor Vehicles	13,135,365	1,159,978	979,597	13,315,746
Audio Visual Materials and Computer Software	3,735,571	2,990	484,930	3,253,631
Total Capital Assets Being Depreciated	503,410,144	20,996,154	2,252,386	522,153,912
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	17,487,399	1,166,766	-	18,654,165
Buildings and Fixed Equipment	150,557,800	11,374,994	-	161,932,794
Furniture, Fixtures, and Equipment	15,687,718	1,330,971	757,337	16,261,352
Motor Vehicles	7,799,210	1,075,794	968,758	7,906,246
Audio Visual Materials and Computer Software	3,552,429	100,324	484,930	3,167,823
Total Accumulated Depreciation	195,084,556	15,048,849	2,211,025	207,922,380
Total Capital Assets Being Depreciated, Net	308,325,588	5,947,305	41,361	314,231,532
Governmental Activities Capital Assets, Net	\$ 342,635,223	\$ 7,449,784	\$ 12,022,704	\$ 338,062,303

Depreciation expense was charged to functions as follows:

<u>Function</u>	<u>Amount</u>
GOVERNMENTAL ACTIVITIES	
Instruction	\$ 8,171,191
Student Support Services	382,757
Instructional Media Services	161,588
Instruction and Curriculum Development Services	538,972
Instructional Staff Training Services	190,822
Instruction-Related Technology	400,068
Board	100,169
General Administration	81,872
School Administration	729,695
Facilities Acquisition and Construction Fiscal Services	350,718
Fiscal Services	92,070
Food Services	710,114
Central Services	175,525
Student Transportation Services	1,268,640
Operation of Plant	1,017,687
Maintenance of Plant	373,227
Administrative Technology Services	303,734
Total Depreciation Expense - Governmental Activities	<u>\$ 15,048,849</u>

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).

The District's FRS and HIS pension expense totaled \$11,554,968 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>
Regular Members Initially Enrolled Before July 1, 2011	
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
Regular Members Initially Enrolled On or After July 1, 2011	
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
Elected County Officers	3.00
Senior Management Service	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 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 \$5,598,787 for the fiscal year ended June 30, 2018, as reported by FRS Pension Plan Funding as of June 30, 2017.

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 \$57,560,361 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 0.194596568 percent, which was a decrease of 0.006971361 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 \$9,247,774. 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 of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 5,282,656	\$ 318,855
Change of Assumptions	19,344,340	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	1,426,490
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	476,405	2,454,792
District FRS Contributions Subsequent to the Measurement Date	<u>5,598,787</u>	<u>-</u>
Total	<u>\$ 30,702,188</u>	<u>\$ 4,200,137</u>

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$5,598,787, 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	\$ 2,647,375
2020	7,599,014
2021	5,066,194
2022	662,892
2023	3,558,853
Thereafter	<u>1,368,936</u>
Total	<u>\$ 20,903,264</u>

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%
Total	<u>100%</u>			
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:

	<u>1% Decrease (6.1%)</u>	<u>Current Discount Rate (7.1%)</u>	<u>1% Increase (8.1%)</u>
District's Proportionate Share of the Net Pension Liability	\$ 104,180,774	\$ 57,560,361	\$ 18,854,734

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 \$1,553,094 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 \$30,244,314 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 0.282856426 percent, which was a decrease of 0.007033521 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 \$2,307,194. 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 of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ -	\$ 62,974
Change of Assumptions	4,251,311	2,615,258
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	16,773	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	672,269	949,429
District HIS Contributions Subsequent to the Measurement Date	1,553,094	-
Total	\$ 6,493,447	\$ 3,627,661

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$1,553,094, 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	\$ 502,391
2020	499,218
2021	497,694
2022	254,724
2023	69,042
Thereafter	(510,377)
Total	\$ 1,312,692

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:

	1% Decrease (2.58%)	Current Discount Rate (3.58%)	1% Increase (4.58%)
District's Proportionate Share of the Net Pension Liability	\$ 34,512,768	\$ 30,244,314	\$ 26,688,928

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 Gross Compensation</u>
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7.67

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 \$1,487,263 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 and eligible dependents who retire from the District are eligible to participate in the District's self-funded health and hospitalization plan for medical and prescription drug coverage along with the fully-insured life insurance coverage. Such provisions may be amended at any time by further action from the Florida Legislature. 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. The OPEB Plan contribution requirement and benefit terms of the District

and the OPEB Plan members are established and may be amended through recommendations of the Insurance Committee 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 District does not offer any explicit subsidies for retiree coverage. Medicare eligible retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. As of the valuation date, January 1, 2017, there were 1,573 active participants and 324 inactive participants receiving postemployment healthcare benefits and 2,079 active participants and 508 inactive participants that received postemployment life insurance benefits.

Total OPEB Liability. The District's total OPEB liability of \$14,480,717 was measured as of June 30, 2018, and was determined by using an actuarial valuation date of January 1, 2017, and update procedures were used to determine the total OPEB liability as of June 30, 2018.

Actuarial Assumptions and Other Inputs. The total OPEB liability actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.87 percent
20-Year Municipal Bond Rate	3.87 percent
Municipal Bond Rate Basis	Bond Buyer GO 20-Bond Municipal Bond Index
Salary Increases	3.7 to 7.8 percent
General Inflation	2.5 percent
Mortality Rates - Healthy Female	Female: RP-2000 Generational, 100% Annuitant White Collar, Scale BB
Mortality Rates - Healthy Male	Male: RP-2000 Generational, 50 percent Annuitant White Collar/50 percent Annuitant Blue Collar, Scale BB
Mortality Rates - Disabled Female	Female: RP2000, 100 percent Disabled Female set forward 2 years, no projection scale
Mortality Rates - Disabled Male	Male: RP2000, 100 percent Disabled Male set back 4 years, no projection scale
Healthcare Cost Trend Rates	
Retirement Age: Pre-65	8.05 percent for 2017-18, decreasing an average of 0.44 percent per year to a rate of 4.5 percent in 2025-26 and after
Retirement Age: Post-65	9.27 percent for 2017-18, decreasing an average of 0.6 percent per year to a rate of 4.5 percent in 2025-26 and after
Current Retirees	All current retirees are assumed to continue coverage
Projected Retiree Healthcare Contributions	A weighted average with weights derived from the current distribution of members among plans offered:
Retiree Premium Contributions	\$731 Non-Medicare and \$570 Medicare
Spouse Premium Contributions	\$480 Non-Medicare and \$499 Medicare
Administrative Expenses	Per-capita administrative costs are based actual 2017 administrative fees

The District selected the economic, demographic, and health care claim cost assumptions used in the January 1, 2017 valuation. The current actuary provided guidance with respect to the economic assumptions. The prior actuary provided guidance with respect to the health care participation rate assumption and the spouse coverage election rate assumption. The demographic assumptions were based on those employed in the July 1, 2014, Pension Actuarial Valuation of the FRS, which were developed by the FRS from an actuarial experience study. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions for development of the pattern of the normal cost increases were the same as those used by the FRS.

Changes in the Total OPEB Liability. Below are the details regarding the total OPEB liability for the measurement period from June 30, 2017, to June 30, 2018

	<u>Amount</u>
Balance at June 30, 2017	\$ 13,909,598
Changes for the year:	
Service Cost	624,473
Interest	540,484
Differences Between Expected and Actual Experience	154,400
Changes of Assumptions or Other Inputs	(277,154)
Benefit Payments	(471,084)
Net Changes	<u>571,119</u>
Balance at June 30, 2018	<u>\$ 14,480,717</u>

Changes of assumptions or other inputs reflect a change in the discount rate from 3.78 percent as of June 30, 2017, to 3.87 as of June 30, 2018.

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 (2.87 percent) or 1 percentage point higher (4.87 percent) than the current rate:

	<u>1% Decrease (2.87%)</u>	<u>Current Discount Rate (3.87%)</u>	<u>1% Increase (4.87%)</u>
Total OPEB Liability	\$ 17,987,570	\$ 14,480,717	\$ 11,817,318

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 or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 11,776,075	\$ 14,480,717	\$ 18,152,807

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 \$1,004,203. 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 of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 132,056	\$ 1,176,924
Change of Assumptions or Other Inputs	357,594	237,045
Total	\$ 489,650	\$ 1,413,969

The amounts reported as deferred outflows of resources and 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	\$ (160,754)
2020	(160,754)
2021	(160,754)
2022	(160,754)
2023	(160,754)
Thereafter	(120,549)
Total	\$ (924,319)

F. Construction and Other Significant Commitments

Construction Contracts. Encumbrances include the following major construction contract commitments at June 30, 2018:

<u>Project</u>	<u>Contract Amount</u>	<u>Completed to Date</u>	<u>Balance Committed</u>
Technical Center for Career & Adult Ed Relocation			
Contractor	\$ 1,600,100	\$ 1,219,675	\$ 380,425
Architect	9,200	8,718	482
Indian River Academy Single Point of Entry			
Contractor	155,882	29,975	125,907
Architect	19,950	15,475	4,475
Total	\$ 1,785,132	\$ 1,273,843	\$ 511,289

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:

Major Funds			
General	Capital Projects - Local Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,452,807	\$ 3,330,788	\$ 991,659	\$ 6,775,254

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; third party injuries and/or property damage; and natural disasters. The District is a member of the South Central Educational Risk Management Program (SCERMP) a consortium under which seven district school boards have established a public entity risk sharing pool for property, general liability, automobile liability, workers' compensation, governmental crime, and other coverage deemed necessary by the members of the SCERMP. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The interlocal agreement and bylaws of SCERMP provide that risk of loss is transferred to the consortium. SCERMP is self-sustaining through member contributions (premiums) and purchases insurance coverage through commercial companies for claims in excess of specified amounts. Member school boards are also subject to supplemental contributions in the event of a deficiency, except to the extent that the deficiency results from a specific claim against a member school board in excess of the coverage available, then such deficiency is solely the responsibility of that member school board.

The Board of Directors for SCERMP is composed of superintendents, finance directors, or an authorized representative of all participating districts. Employers Mutual Inc. D/B/A Relation Insurance serves as the third-party administrator, insurance broker, and fiscal agent for SCERMP.

Property damage coverage is managed by SCERMP by purchase of excess property coverage through commercial insurance carriers for property loss claims in excess of \$100,000 (except wind, hail, flood). The named wind/hail/hurricane deductible is 5 percent of replacement cost value with a minimum of \$100,000 per occurrence and a maximum of \$25 million per occurrence. The deductibles for all other wind events is \$100,000. Special hazard flood area deductibles are \$500,000 per building and \$500,000 contents plus \$100,000 time element per occurrence. The flood deductible outside a special flood hazard area is \$100,000. SCERMP's purchased excess property loss limit during the 2017-18 fiscal year was \$125 million.

Workers' compensation claims are limited based on a per claim self-insured retention. The self-insured retention for the 2017-18 fiscal year was \$1 million. SCERMP purchases excess liability coverage through a commercial insurance carrier which covers workers' compensation losses in excess of the self-insured retention. Employers liability is included subject to \$2 million per occurrence.

The District is protected by Section 768.28, Florida Statutes, under the Doctrine of Sovereign Immunity, as it is now written, as it may be amended by the Legislature at future dates, which

effectively limits the amount of liability of governmental entities for tort claims to \$200,000 per claim and \$300,000 per occurrence.

The District self-insures its healthcare coverage for employees and retired former employees. Florida Blue acts as the third-party administrator for the health insurance program. The program includes excess coverage of claim amounts above \$175,000 per insured per year. Premiums received for, and claims (and other expenses) paid on behalf of, Indian River County School Board employees and their dependents are reported in the District's Internal Service Fund.

The following schedule represents the changes in claims liability for the past 2 fiscal years for the District's health self-insurance program:

<u>Fiscal Year</u>	<u>Beginning of Fiscal-Year Liability</u>	<u>Current-Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2016-17	\$ 3,124,643	\$ 15,463,574	\$ (15,206,021)	\$ 3,382,196
2017-18	3,382,196	14,716,270	(16,070,468)	2,027,998

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past 3 fiscal years.

H. Long-Term Liabilities

1. Judgment Payable

In February 2017, five District-sponsored charter schools sued the Board, and in June 2017, a court decision ruled that the charter schools should share in the additional local millage based on the FTE of each charter school rather than on the 5 percent allocated and disbursed by the District. The District negotiated a settlement in September 2017 to repay the five charter schools a total of \$2,573,022 plus interest at 5.17 percent over a 4-year period with monthly payments starting in February 2018 and ending in calendar year 2022. As a result, a liability for a judgment payable was recorded in the government-wide financial statements.

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 711,806	\$ 605,891	\$ 105,915
2020	711,807	637,969	73,838
2021	711,807	671,745	40,062
2022	415,221	408,157	7,064
Total	\$ 2,550,641	\$ 2,323,762	\$ 226,879

2. Certificates of Participation

The District entered into a financing arrangement on November 1, 2005, which was characterized as a lease-purchase agreement, with the Indian River County School Board Leasing Corporation (Leasing Corporation) whereby the District secured financing of various educational facilities and the purchase of land.

The financing was accomplished through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

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 \$10 per year. The initial term of the Series 2014A, Refunding is 10 years commencing on November 20, 2014. The initial term of the Series 2016A, Refunding is 11 years commencing on April 28, 2016. The initial term of the Series 2016B is 9 years commencing on April 28, 2016. The Series 2010A-QSCB has a term of 18 years commencing on December 17, 2010. 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 agreements 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 the remaining terms of the lease agreements.

Certificates of participation at June 30, 2018, are as follows:

Series	Amount Outstanding	Interest Rates (Percent)	Annual to Maturity	Issued Amount
Series 2014A, Refunding	\$ 33,610,000	5	2025	\$ 45,455,000
Series 2016A, Refunding	26,735,000	5	2027	28,055,000
Series 2016B	8,815,000	5	2025	10,855,000
Series 2010A-QSCB	26,261,000	0.4928 net *(1)	2029	26,261,000
Total Certificates of Participation	\$ 95,421,000			\$ 110,626,000

(1) The Series 2010A-Lease Certificate is designated as a “qualified school construction bond” as defined in Section 54F of the Internal Revenue 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 Certificates in an amount equal to the lesser of the amount of interest payable with respect to the Certificates on such date or the amount of interest which would have been payable with respect to the Certificates if the interest were determined at the applicable tax credit rate for the Certificates pursuant to Section 54A(b)(3) of the Code. The interest rate is 5.91 percent with an allowable current Federal subsidy of 5.4172 percent.

The District properties included in the ground lease under this arrangement include:

2014A, Refunding Certificates of Participation

Vero Beach High School Renovations
 Alternative Education Center
 Sebastian River Middle School Music Addition
 152 acres of land for future educational facilities

2016A, Refunding Certificates of Participation

Storm Grove Middle School
 Support Services Complex

2016B Certificates of Participation

Beachland Elementary School Classroom and Cafeteria Replacement and Expansion
 Vero Beach High School Citrus Bowl Refurbishment

Series 2010A Qualified School Construction Bonds – Certificates of Participation

Vero Beach Elementary School Replacement
Fellsmere Elementary School Expansion
Treasure Coast Elementary School Expansion

The lease payments for the 2014A, 2016A, and 2016B Series Certificates are payable by the District semiannually, on July 1 and January 1. The 2010 Series QSCB is payable semiannually on June 1 and December 1. 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:

Certificates of Participation Outstanding

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 11,610,025	\$ 6,600,000	\$ 5,010,025
2020	11,615,025	6,935,000	4,680,025
2021	11,608,275	7,275,000	4,333,275
2022	11,609,525	7,640,000	3,969,525
2023	11,612,525	8,025,000	3,587,525
2024-2028	44,458,376	32,685,000	11,773,376
2029	27,037,013	26,261,000	776,013
Total Minimum Lease Payments	129,550,764	95,421,000	34,129,764
Plus: Unamortized Premium	11,460,071	11,460,071	-
Total Certificates of Participation	\$ 141,010,835	\$ 106,881,071	\$ 34,129,764

The District issued Certificates of Participation (COPS) dated December 1, 2010, under the Qualified School Construction Bond (QSCB) Program pursuant to Section 54F of the United States Internal Revenue Code of 1986 as amended (the Code). The QSCB Program provides for an issuer interest rate subsidy on certain bonds or COPS. The District received an approved allocation of funds from the Florida Department of Education sufficient for the designation of the Series 2010A certificates as a QSCB under the Code. Pursuant to Section 6431 of the Code, the District has elected to receive Federal subsidy payments (the Issuer Subsidy) from the United States Treasury on each interest payment date for the 2010A Certificates in an amount equal to the lesser of the amount of interest payable with respect to the Series 2010A Certificates if the interest were determined at the applicable tax credit rate pursuant to Section 54A(b)(3) of the Code. The tax credit rate applicable to the Series 2010A Certificates is 5.4172 percent. The Series 2010A Certificates were issued in the amount of \$26,261,000. Interest payments are to be made to the holders of the Certificates on June 1 and December 1 of each year at the stated coupon rate of 5.91 percent with the Issuer Subsidy received by the District on the same date. The principal amount of the Certificates is to be repaid in one lump sum on December 1, 2028. Beginning in 2012, the District was to deposit principal payments into a sinking fund annually on December 1. The accumulated amount in this fund is to be used to repay the principal amount of these certificates upon maturity. On June 11, 2015, the District entered into a forward delivery agreement (FDA) with Deutsche Bank related to the Series 2010A Certificates. A forward delivery agreement is a type of investment in which the investor purchases eligible securities on a periodic

basis from the agreement provider at a fixed rate of return. The Board expects to purchase eligible securities, which consist of direct obligations of the U.S. Treasury or obligations guaranteed by the U.S. Treasury from Deutsche Bank on a semi-annual basis beginning June 11, 2015, through November 29, 2028. The Agreement will generate a guaranteed fixed rate of return of 1.985 percent. The interest earnings associated with the FDA will lower the amount of money that the District is required to deposit to the sinking fund each year on December 1. Assuming the FDA is not terminated prior to the maturity of the Series 2010A Certificates, the District anticipates total interest earnings of \$4,076,141.

3. Other Lease–Purchase Agreements

On October 15, 2015, the District entered into two Guaranteed Energy Savings Performance Contracts with Florida Power & Light Energy Services, Inc. (FP&L) and ConEdison Solutions, LLC with financing provided by TD Equipment Finance.

These arrangements are to fund the purchase, acquisition, and construction of energy saving capital improvements and equipment at four schools in the District. Energy savings in the General Fund will be used for the annual payments due on these leases. Pursuant to Section 1013.23(3)(g), Florida Statutes, the contracts do not constitute a debt, liability, or obligation of the District. However, the District has elected to disclose these amounts as Other Lease-Purchase Agreements and include them in long-term liabilities.

The District properties included in the agreements are:

FP&L

Vero Beach High School
Oslo Middle School

ConEdison Solutions

Sebastian River High School
Gifford Middle School

<u>Agreements</u>	<u>Issued Amount</u>	<u>Amount Outstanding</u>	<u>Interest Rates (Percent)</u>	<u>Annual Maturity to</u>
FP&L	\$ 7,904,534	\$ 6,953,348	2.50	2032
ConEdison Solutions	4,950,990	4,291,885	2.52	2030
Total Other Lease-Purchase Agreements	\$12,855,524	\$11,245,233		

The following is a schedule of future lease payments as of June 30, 2018:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 891,287	\$ 609,298	\$ 281,989
2020	918,095	651,392	266,703
2021	945,708	695,347	250,361
2022	974,148	741,232	232,916
2023	1,003,442	789,122	214,320
2024-2028	5,471,893	4,722,949	748,944
2029-2032	3,196,854	3,035,893	160,961
Total Minimum Lease Payments	\$ 13,401,427	\$ 11,245,233	\$ 2,156,194

4. Bonds Payable

Bonds payable at June 30, 2018, are as follows:

<u>Bond Type</u>	<u>Issued Amount</u>	<u>Amount Outstanding</u>	<u>Interest Rates (Percent)</u>	<u>Annual Maturity To</u>
State School Bonds:				
Series 2010A	\$ 160,000	\$ 120,000	3.5 - 5	2030
Series 2014A, Refunding	3,603,000	2,688,000	3 - 5	2025
Series 2017A, Refunding	704,000	704,000	3 - 5	2028
Total Bonds Payable	\$ 4,467,000	\$ 3,512,000		

The various bonds were issued to finance capital outlay projects of the District. 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:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
State School Bonds:			
2019	\$ 552,850	\$ 389,000	\$ 163,850
2020	554,500	410,000	144,500
2021	553,000	429,000	124,000
2022	554,550	452,000	102,550
2023	556,950	477,000	79,950
2024-2028	1,449,070	1,335,000	114,070
2029-2030	21,200	20,000	1,200
Total State School Bonds	\$ 4,242,120	\$ 3,512,000	\$ 730,120

5. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Certificates of Participation Payable	\$ 101,706,000	\$ -	\$ 6,285,000	\$ 95,421,000	\$ 6,600,000
Unamortized Premiums	12,938,311	-	1,478,240	11,460,071	1,478,240
Total Certificates of Participation Payable	114,644,311	-	7,763,240	106,881,071	8,078,240
Bonds Payable	4,668,000	-	1,156,000	3,512,000	389,000
Unamortized Premiums	107,347	-	107,347	-	-
Total Bonds Payable	4,775,347	-	1,263,347	3,512,000	389,000
Other Lease-Purchase Agreements Payable	11,814,228	-	568,995	11,245,233	609,298
Judgement Payable	2,573,022	-	249,260	2,323,762	605,891
Compensated Absences Payable	10,140,159	2,428,700	1,950,332	10,618,527	1,950,332
Other Postemployment Benefits Payable	13,884,165	1,316,066	746,372	14,453,859	470,211
Net Pension Liability	84,178,150	43,123,150	40,018,988	87,282,312	813,691
Total Governmental Activities	\$ 242,009,382	\$ 46,867,916	\$ 52,560,534	\$ 236,316,764	\$ 12,916,663
BUSINESS-TYPE ACTIVITIES					
Compensated Absences Payable	\$ 24,063	\$ 18,888	\$ 16,312	\$ 26,639	\$ 16,311
Other Postemployment Benefits Payable	25,433	3,291	1,866	26,858	874
Net Pension Liability	503,382	263,677	244,696	522,363	4,870
Total Business-Type Activities	\$ 552,878	\$ 285,856	\$ 262,874	\$ 575,860	\$ 22,055

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund. Compensated absences, other postemployment benefits, and pensions for business-type activities are generally liquidated with the enterprise 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:

Funds	Interfund	
	Receivables	Payables
Major:		
Capital Projects:		
Local Capital Improvement	\$ 13,760	\$ -
Nonmajor:		
Special Revenue:		
Other Federal Programs	-	13,760
Total	\$ 13,760	\$ 13,760

The balance shown as a receivable in the Capital Projects – Local Capital Improvement Fund represents a temporary loan to the Special Revenue Fund – Other Federal Programs Fund. This loan is expected to be repaid within 1 year.

The following is a summary of interfund transfers reported in the fund financial statements:

Funds	Interfund	
	Transfers In	Transfers Out
Major:		
General	\$ 4,094,318	\$ 3,900,686
Debt Service:		
Other	10,970,394	983
ARRA Economic Stimulus	1,299,556	-
Capital Projects:		
Local Capital Improvement	-	15,025,855
Nonmajor:		
Capital Projects:		
Other	1,510,000	513,410
	17,874,268	19,440,934
Internal Service Fund	1,566,666	-
Total	\$ 19,440,934	\$ 19,440,934

Interfund transfers represent permanent transfers between funds. The transfers out of the General Fund to the Debt Service – Other Fund were to provide for debt service payments on the two Guaranteed Energy Savings Performance Contracts; to the Internal Service Fund – Health Self-Insurance Fund for a planned installment payment to correct the negative net position of the Health Self-Insurance Fund; and to the Capital Projects – Other Fund for the construction of the new Treasure Coast Technical College facility. The transfer out of the Debt Service – Other Fund was an interfund transfer to close out the 2007 COP fund residual balance to the 2016A COP fund to be used for future debt service payments. The transfers out of the Capital Projects – Local Capital Improvement Fund were to provide for debt service payments in the Debt Service – Other Fund and the Debt Service – ARRA Economic Stimulus Fund; and to the General Fund for maintenance and

repair of educational plant and salaries for facilities and planning and construction. The transfers from Capital Projects – Other Fund were to the General Fund to provide for payments to charter schools for capital expenditures; and to the Debt Service – Other Fund to close out the Energy Savings Performance Contracts project funds and a portion of the 2016B COP project funds to be used for future debt service payments.

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	\$ 22,887,595
Categorical Educational Program - Class Size Reduction	19,123,483
Florida Best and Brightest Teacher and Principal Scholarship Program	1,549,600
Workforce Development Program	1,081,854
Motor Vehicle License Tax (Capital Outlay and Debt Service)	685,227
Voluntary Prekindergarten Program	553,554
School Recognition	476,475
Charter School Capital Outlay	432,756
Gross Receipts Tax (Public Education Capital Outlay)	306,030
Mobile Home License Tax	147,840
Food Service Supplement	93,659
Miscellaneous	84,881
Total	\$ 47,422,954

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	4.295	\$ 75,634,323
Prior Period Funding Adjustment Millage	0.010	176,099
Basic Discretionary Local Effort	0.748	13,172,171
Voted School Tax:		
Additional Operating	0.500	8,804,927
Total General Fund Taxes Levied		97,787,520
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	26,414,781
Total	7.053	\$ 124,202,301

IV. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

V. SUBSEQUENT EVENTS

On September 25, 2018, the Board approved a contract with Somerset Academy Inc. to open a new charter school, Somerset Academy West Vero. The term of the contract is five years, beginning on July 1, 2019, and expiring on June 30, 2024.

On October 23, 2018, the Board authorized the issuance of a tax anticipation note in the amount of \$10 million. The note proceeds will be used for operating expenses for the 2018-2019 fiscal year in anticipation of the receipt of ad valorem taxes levied and collected for the same year. The note has an interest rate of 2.8 percent and a maturity date of January 1, 2019.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule General Fund For the Fiscal Year Ended June 30, 2018

	General Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental:				
Federal Direct	\$ 165,000.00	\$ 165,000.00	\$ 118,374.70	\$ (46,625.30)
Federal Through State and Local	350,000.00	350,000.00	298,005.79	(51,994.21)
State	45,262,024.00	45,739,771.00	45,898,707.97	158,936.97
Local:				
Property Taxes	94,740,895.00	94,740,895.00	94,443,159.24	(297,735.76)
Miscellaneous	3,203,714.18	3,623,033.21	4,555,830.20	932,796.99
Total Local Revenues	<u>97,944,609.18</u>	<u>98,363,928.21</u>	<u>98,998,989.44</u>	<u>635,061.23</u>
Total Revenues	<u>143,721,633.18</u>	<u>144,618,699.21</u>	<u>145,314,077.90</u>	<u>695,378.69</u>
Expenditures				
Current - Education:				
Instruction	101,544,579.26	100,194,644.35	95,212,549.30	4,982,095.05
Student Support Services	3,609,171.77	3,763,166.68	3,630,135.28	133,031.40
Instructional Media Services	1,825,416.62	2,006,178.67	1,980,175.92	26,002.75
Instruction and Curriculum Development Services	4,672,473.53	4,738,874.46	4,718,010.91	20,863.55
Instructional Staff Training Services	1,608,800.19	1,788,215.14	1,642,133.19	146,081.95
Instruction-Related Technology	10,072,262.19	8,211,783.47	4,912,540.06	3,299,243.41
Board	1,357,926.24	1,489,485.24	1,230,003.22	259,482.02
General Administration	887,612.10	555,598.84	520,643.17	34,955.67
School Administration	9,239,103.37	9,173,656.64	8,931,782.55	241,874.09
Facilities Acquisition and Construction	665,517.81	688,921.90	678,576.81	10,345.09
Fiscal Services	1,185,416.74	1,151,632.57	1,130,550.04	21,082.53
Food Services	-	24,271.86	21,391.06	2,880.80
Central Services	2,268,426.69	2,294,602.75	2,060,354.59	234,248.16
Student Transportation Services	4,615,645.69	4,905,008.74	4,845,875.81	59,132.93
Operation of Plant	12,451,370.07	12,830,466.66	12,496,440.25	334,026.41
Maintenance of Plant	2,811,039.10	4,020,540.94	3,650,147.05	370,393.89
Administrative Technology Services	3,687,138.47	4,829,247.67	3,685,924.62	1,143,323.05
Community Services	-	1,636.67	1,636.67	-
Fixed Capital Outlay:				
Facilities Acquisition and Construction	-	279,751.53	279,751.53	-
Other Capital Outlay	-	734,473.18	734,473.18	-
Debt Service:				
Interest and Fiscal Charges	94,155.00	10,603.80	-	10,603.80
Total Expenditures	<u>162,596,054.84</u>	<u>163,692,761.76</u>	<u>152,363,095.21</u>	<u>11,329,666.55</u>
Deficiency of Revenues Over Expenditures	<u>(18,874,421.66)</u>	<u>(19,074,062.55)</u>	<u>(7,049,017.31)</u>	<u>12,025,045.24</u>
Other Financing Sources (Uses)				
Transfers In	5,383,949.00	3,932,756.00	4,094,317.74	161,561.74
Sale of Capital Assets	135,000.00	135,000.00	80,880.90	(54,119.10)
Loss Recoveries	-	63,815.36	176,886.71	113,071.35
Transfers Out	<u>(3,943,925.81)</u>	<u>(3,900,685.85)</u>	<u>(3,900,685.85)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,575,023.19</u>	<u>230,885.51</u>	<u>451,399.50</u>	<u>220,513.99</u>
Net Change in Fund Balances	<u>(17,299,398.47)</u>	<u>(18,843,177.04)</u>	<u>(6,597,617.81)</u>	<u>12,245,559.23</u>
Fund Balances, Beginning	25,252,790.61	25,252,790.61	25,252,790.61	-
Fund Balances, Ending	<u>\$ 7,953,392.14</u>	<u>\$ 6,409,613.57</u>	<u>\$ 18,655,172.80</u>	<u>\$ 12,245,559.23</u>

**Schedule of Changes in the District's
Total OPEB Liability and Related Ratios**

	<u>2018</u>	<u>2017</u>
Total OPEB Liability		
Service Cost	\$ 624,473	\$ 656,474
Interest	540,484	517,126
Changes of Benefit Terms	-	-
Difference Between Expected and Actual Experience	154,400	(1,587,718)
Changes of Assumptions or Other Inputs	(277,154)	482,410
Benefit Payments	<u>(471,084)</u>	<u>(554,486)</u>
Net Change in Total OPEB Liability	571,119	(486,194)
Total OPEB Liability - Beginning	<u>13,909,598</u>	<u>14,395,792</u>
Total OPEB Liability - Ending	<u>\$ 14,480,717</u>	<u>\$ 13,909,598</u>
Covered-Employee Payroll	\$ 86,980,239	\$ 86,980,239
Total OPEB Liability as a Percentage of Covered-Employee Payroll	16.65%	15.99%

**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 Pension Liability	0.194596568%	0.201567929%	0.213842564%	0.218181024%	0.210600558%
District's Proportionate Share of the FRS Net Pension Liability	\$ 57,560,361	\$ 50,896,060	\$ 27,620,635	\$ 13,312,251	\$ 36,253,729
District's Covered Payroll	\$ 90,176,700	\$ 89,522,279	\$ 87,157,724	\$ 85,329,180	\$ 79,693,279
District's Proportionate Share of the FRS Net Pension Liability as a Percentage of Its Covered Payroll	63.83%	56.85%	31.69%	15.60%	45.49%
FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.89%	84.88%	92.00%	96.09%	88.54%

Note: (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	\$ 5,598,787	\$ 5,065,828	\$ 4,915,555	\$ 5,213,663	\$ 4,779,090
FRS Contributions in Relation to the Contractually Required Contribution	<u>(5,598,787)</u>	<u>(5,065,828)</u>	<u>(4,915,555)</u>	<u>(5,213,663)</u>	<u>(4,779,090)</u>
FRS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 93,602,178	\$ 90,176,700	\$ 89,522,279	\$ 87,157,724	\$ 85,329,180
FRS Contributions as a Percentage of Covered Payroll	5.98%	5.62%	5.49%	5.98%	5.60%

Note: (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	0.282856426%	0.289889947%	0.287060779%	0.293776221%	0.281361277%
District's Proportionate Share of the HIS Net Pension Liability	\$ 30,244,314	\$ 33,785,472	\$ 29,275,684	\$ 27,468,794	\$ 24,496,199
District's Covered Payroll	\$ 90,176,700	\$ 89,522,279	\$ 87,157,724	\$ 85,329,180	\$ 79,693,279
District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	33.54%	37.74%	33.59%	32.19%	30.74%
HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	1.64%	0.97%	0.50%	0.99%	1.78%

Note: (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	\$ 1,553,094	\$ 1,496,958	\$ 1,485,871	\$ 1,097,325	\$ 1,006,379
HIS Contributions in Relation to the Contractually Required Contribution	(1,553,094)	(1,496,958)	(1,485,871)	(1,097,325)	(1,006,379)
HIS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 93,602,178	\$ 90,176,700	\$ 89,522,279	\$ 87,157,724	\$ 85,329,180
HIS Contributions as a Percentage of Covered Payroll	1.66%	1.66%	1.66%	1.26%	1.18%

Note: (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 3.78 percent as of June 30, 2017, to 3.87 percent as of June 30, 2018 to reflect changes in the Bond Buyer GO 20-Bond Municipal Bond Index.

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

Indian River County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	18002	\$ -	\$ 1,261,565.35
National School Lunch Program	10.555	18001, 18003	-	4,992,463.07
Summer Food Service Program for Children	10.559	18006,18007	-	329,494.63
Total Child Nutrition Cluster			<u>-</u>	<u>6,583,523.05</u>
Special Education Cluster:				
United States Department of Education:				
Special Education - Grants to States:				
Florida Department of Education	84.027	263	134,943.46	3,827,018.21
St. Lucie County District School Board		None	-	62,309.98
Total Special Education - Grants to States	84.027		<u>134,943.46</u>	<u>3,889,328.19</u>
Special Education - Preschool Grants:				
Florida Department of Education	84.173	267	-	106,982.01
Total Special Education Cluster			<u>134,943.46</u>	<u>3,996,310.20</u>
Not Clustered				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	18004	-	58,886.60
United States Department of Defense:				
Army Junior Reserve Officers Training Corps	12UNK	N/A	-	118,374.70
United States Department of Education:				
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191	-	149,274.95
Title I Grants to Local Educational Agencies	84.010	212,226	107,048.59	4,140,743.17
Migrant Education - State Grant Program	84.011	217	-	17,077.59
Career and Technical Education - Basic Grants to States	84.048	161	-	198,142.84
Twenty-First Century Community Learning Centers	84.287	244	-	472,863.43
English Language Acquisition State Grants	84.365	102	5,780.04	137,720.36
Supporting Effective Instruction State Grants	84.367	224	-	534,604.09
Student Support and Academic Enrichment Program	84.424	241	-	66,714.45
Total United States Department of Education			<u>112,828.63</u>	<u>5,717,140.88</u>
Total Expenditures of Federal Awards			<u>\$ 247,772.09</u>	<u>\$ 16,474,235.43</u>

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 Indian River 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 for National School Lunch Program. Includes \$506,592 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

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 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Indian River 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 27, 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 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*.

We identified a certain additional matter finding which was described on pages 80 and 81.

District's Response to Finding

The District's response to the finding identified in our audit is included as District Response on page 81 in Finding AM 2018-001. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 27, 2019



Sherrill F. Norman, CPA
Auditor General

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The President of the Senate, the Speaker of the
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Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for the Major Federal Program

We have audited the Indian River 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 the District's major Federal program for the fiscal year ended June 30, 2018. The District's major Federal program is 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 the District's major Federal program 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 the major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on the 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 its major Federal program 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 the major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 27, 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(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over the major Federal program:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for the major Federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of the major Federal program:	
CFDA Number: 84.010	Name of Federal Program or Cluster: Title I Grants to Local Educational Agencies
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 FINDINGS AND QUESTIONED COSTS

No matters are reported.

ADDITIONAL MATTER

SCHOOL INTERNAL FUNDS

Finding Number	AM 2018-001
Opinion Unit	Aggregate Remaining Fund Information
Financial Statements Account Title(s)	Various
Fund Name	Agency Funds
Adjustment Amounts	Not Applicable
Prior Year Finding	Not Applicable
Finding	District procedures could be enhanced to ensure school internal funds audit reports are promptly issued and considered in completing the District's financial statements and related audit.
Criteria	<p>Pursuant to State Board of Education Rule 6A-1.0071, Florida Administrative Code, the District's financial statements were required to be submitted to the Florida Department of Education (FDOE) by September 11, 2018.</p> <p>Chapter 8 – <i>School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida Schools</i> requires an annual audit of school internal funds. The school internal funds are an integral part of the District's financial reporting entity and the school internal funds audit report, if timely issued, should be considered in completing the District's financial statements and related audit. In addition, as a good business practice, it is important that school internal funds audit contracts specify an anticipated audit report issue date to aid in the timely completion of the District's financial statements and financial audit report.</p>
Condition	<p>School internal funds provide an accounting for various school club and class activities and are reported in the District financial statements as Fiduciary Funds. As of June 30, 2018, District records indicated that the financial activities of the school internal funds represented 8 percent of the assets and 25 percent of the liabilities of the District's aggregate remaining fund information.</p> <p>The District contracted with a certified public accounting firm to audit the school internal funds for the 2017-18 fiscal year. The District financial statements, including unaudited school internal fund information, were submitted to the FDOE by September 11, 2018. However, the District received the school internal funds audit report dated March 25, 2019, which was 6 months after the District's financial statements were required to be submitted to the FDOE.</p>
Cause	As part of the audit process, the school internal funds auditors requested for examination records to support reported school internal fund account balances and related transactions. However, District personnel indicated that, due to implementation of a new enterprise resource planning system at a pilot school, the requested records were not always provided. In addition, the school internal funds audit contract did not specify an anticipated audit report issue date and District efforts were ineffective to ensure the report was issued and considered in preparing the District financial statements.
Effect	<p>Until the school internal funds audit report was received in March 2019, the District's financial statements contained financial information for the school internal funds that was unaudited.</p> <p>Professional auditing standards require that when other auditors are required to report on a significant portion of an entity's financial statements, and the reports are not available for consideration during the course of an audit, appropriate</p>

disclosures (disclaimer) should be made in the auditor's report. The school internal funds audit report was received in March 2019, enabling us to consider and make reference to that report in our audit of the District's financial statements. Notwithstanding, absent timely and effective school internal funds audits, there is an increased risk that any school internal fund misappropriations that may occur will not be timely detected and resolved and that the audit of the District's financial statements will include a disclaimed opinion on the aggregate remaining fund information containing the school internal funds.

Recommendation

The District should maintain appropriate records to support school internal funds reported account balances and related transactions so that the required school audits can be timely completed and considered in preparation of the District's financial statements. In addition, the District should ensure that the school internal funds audit contract specifies an anticipated audit report issue date and District personnel effectively communicate with the auditor to issue the report by that date.

District Response

The District will take measures to ensure that audit completion dates are included in future contracts with the internal accounts auditor and that data will be provided to the auditor in a timely manner to allow timely completion of the internal accounts audit.

District Contact and Telephone Number

Kim Copeman, Director of Finance, (772) 564-3036

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for the Additional Matter audit finding included in our report No. 2018-192.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

The District did not have prior audit findings required to be reported under 2 CFR 200.511.

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**SCHOOL BOARD OF
INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

FINANCIAL STATEMENTS

June 30, 2018

**SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

FINANCIAL STATEMENTS

June 30, 2018

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Independent Auditors' Report

School Board of Indian River County, Florida
Internal Accounts
Indian River County, Florida

We have audited the accompanying statement of fiduciary net position of the School Board of Indian River County, Florida Internal Accounts (the "Internal Accounts") as of June 30, 2018, and the related notes to financial statements, which collectively comprise the Internal Accounts' 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 this financial statement 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 the financial statements that is free from material misstatement, whether due to fraud or error.

Auditors Responsibilities

Our responsibility is to express an opinion on this financial statement 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 performed the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 entities 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 entities 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 our audit provides a reasonable basis for our opinion.

Fort Pierce / Stuart

School Board of Indian River County, Florida
Internal Accounts

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the School Board of Indian River County, Florida Internal Accounts as of June 30, 2018, in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 1 of the Notes to Financial Statements, the accompanying financial statement includes only the fiduciary net position of the Internal Accounts. The financial Statements does not include other financial activities of the District School Board and, accordingly, does not purport to, and does not present the fiduciary net position of the District School Board in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the statement of fiduciary net position. The supplemental information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statement of the Internal Accounts. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other record used to prepare the financial statement or the financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the financial statement as a whole.

School Board of Indian River County, Florida
Internal Accounts

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 25, 2019 on our consideration of the Internal Accounts' 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School Board of Indian River County, Florida Internal Accounts' internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 25, 2019

**SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Statement of Fiduciary Net Position

June 30, 2018

ASSETS

Cash and equivalents	\$ 1,313,452
Accounts receivable	7,056
Inventory	<u>39,758</u>
Total Assets	<u><u>\$ 1,360,266</u></u>

LIABILITIES

Accounts payable	\$ 119,326
Assets held for others	<u>1,240,940</u>
Total Liabilities	<u><u>\$ 1,360,266</u></u>

See accompanying independent auditor's report and notes to financial statements.

**SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

NOTES TO FINANCIAL STATEMENTS

June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bases of Presentation

The accompanying financial statement includes the balances relating exclusively to the internal account activities of the public schools within the School Board of Indian River County, Florida school system. The financial statement does not include other fiduciary net position of the School Board of Indian River County, Florida (the "District"). Therefore, the accompanying financial statement does not purport to, and does not present the fiduciary net position of the District in conformity with accounting principles generally accepted in the United States of America. The financial activities of the Internal Accounts are included, as agency funds, in the financial reporting entity of the District.

Basis of Accounting

The accompanying financial statement is prepared on the accrual basis of accounting.

Inventory

Inventory is reported at lower of cost or market under the first-in first-out method.

Cash and Investments

School Board of Indian River County, Florida is required to deposit monies with financial institutions classified as qualified public depositories by Section 136.01, Florida Statutes. Chapter 280 Florida Statutes establishes the criteria for qualified public depositories, which provides collateral for public deposits.

Section 218.415 (17), Florida Statutes, establishes the financial instruments, that allows local governments, without a written investment policy, to invest their surplus funds. The authorized investments are as follows:

1. Direct obligations of the United States Treasury.
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969.
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories.
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

**SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

NOTES TO FINANCIAL STATEMENTS

June 30, 2018

NOTE 2 – CASH AND CASH EQUIVALENTS

All deposits are held in qualified public depositories and are included on the accompanying Statement of Fiduciary Net Position as cash and equivalents.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the deposits of the School Board of Indian River County, Florida may not be returned. Although there is not a formal deposit policy for custodial credit risk, the School Board of Indian River County, Florida is governed by Section 136.01, Florida Statutes and Chapter 280, Florida Statutes. All funds are deposited in qualified public depositories, which fully insure or collateralize all monies on deposit. As of June 30, 2018, the bank balance for all schools totaled \$784,204 and the carrying value was \$728,045.

Cash and Investments

Deposits with Financial institutions	\$ 728,045
Invested with State Board of Administration Florida Prime	<u>585,407</u>
	<u>\$ 1,313,452</u>

Cash and investments as reported in the accompanying Statement of Fiduciary Net Position includes cash in demand deposit accounts and Florida Prime Funds. The cash and investments balance of the School Board of Indian River County, Florida Internal Accounts includes \$585,407 at June 30, 2018 in Florida Prime, a Securities and Exchange Commission Rule 2a-7 like external investment pool. Florida Prime is rated AAAM by Standard and Poors and had a weighted average days to maturity of 30 days at June 30, 2018.

The School Board of Indian River County, Florida categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The School Board of Indian River County, Florida uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

**SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

NOTES TO FINANCIAL STATEMENTS

June 30, 2018

NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the School Board of Indian River County, Florida's own data in measuring unobservable inputs.

As of June 30, 2018, the School Board of Indian River County, Florida does not hold any investments subject to the fair value hierarchy.



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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

School Board of Indian River County, Florida
Internal Accounts
Indian River County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of fiduciary net position of the School Board of Indian River County, Florida Internal Accounts (the "Internal Accounts") as of June 30, 2018, have issued our report thereon dated March 25, 2019. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other fiduciary net position of the Indian River District School Board (the "District").

Internal Control over Financial Reporting

In planning and performing our audit, we considered School Board of Indian River County, Florida Internal Accounts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School Board of Indian River County, Florida Internal Accounts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control over financial reporting.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting 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 deficiencies, significant deficiencies or material weaknesses. 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.

Fort Pierce / Stuart

School Board of Indian River County, Florida
Internal Accounts

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's Internal Accounts Net Fiduciary positions 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.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants, PL
Fort Pierce, Florida

March 25, 2019

SUPPLEMENTAL FINANCIAL STATEMENTS

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Beachland Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 159	\$ 432	\$ 438	\$ -	\$ 153
Classes	565	30,037	29,090	32	1,544
Clubs	896	32,227	32,674	149	598
Departments	6,426	4,921	1,851	-	9,496
Trusts	18,241	17,743	27,120	(267)	8,597
General	12,531	13,782	12,981	86	13,418
Total cash	\$ 38,818	\$ 99,142	\$ 104,154	\$ -	33,806
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					\$ 33,806

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Citrus Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Athletics	\$ 23	\$ -	\$ 15	\$ -	\$ 8
Classes	11,587	44,321	47,496	(96)	8,316
Clubs	3,234	353	584	(1,189)	1,814
Departments	5,140	3,276	5,524	900	3,792
Trusts	5,917	10,005	11,476	1,106	5,552
General	7,722	17,835	18,344	(721)	6,492
Total cash	<u>\$ 33,623</u>	<u>\$ 75,790</u>	<u>\$ 83,439</u>	<u>\$ -</u>	25,974
Inventory					67
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 26,041</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Dodgertown Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 345	\$ 256	\$ 60	\$ (182)	\$ 359
Classes	2,064	4,761	3,082	20	3,763
Clubs	253	-	100	-	153
Departments	5,413	10,104	3,498	-	12,019
Trusts	2,601	2,706	2,971	199	2,535
General	1,200	10,148	4,352	(37)	6,959
Total cash	\$ 11,876	\$ 27,975	\$ 14,063	\$ -	25,788
Inventory					230
Accounts receivables					-
Accounts payable					(1,395)
Assets held for others					<u>\$ 24,623</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Fellsmere Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 104	\$ 1,190	\$ 1,002	\$ -	\$ 292
Classes	7,265	44,185	43,259	(75)	8,116
Clubs	3	933	781	-	155
Departments	2,564	4,833	6,823	(24)	550
Trusts	6,183	12,997	11,737	150	7,593
General	3,833	1,771	2,439	(51)	3,114
Total cash	<u>\$ 19,952</u>	<u>\$ 65,909</u>	<u>\$ 66,041</u>	<u>\$ -</u>	19,820
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 19,820</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Glendale Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 19	\$ -	\$ -	\$ -	\$ 19
Classes	4,698	44,568	44,921	(401)	3,944
Clubs	269	-	-	-	269
Departments	6,182	10,793	10,367	-	6,608
Trusts	1,348	14,359	14,248	-	1,459
General	13,252	12,798	16,768	401	9,683
Total cash	\$ 25,768	\$ 82,518	\$ 86,304	\$ -	21,982
Inventory					1,833
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 23,815</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Indian River Academy Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 150	\$ -	\$ -	\$ -	\$ 150
Classes	1,504	20,868	19,347	(43)	2,982
Clubs	-	-	-	-	-
Departments	3,455	15	3,428	-	42
Trusts	3,316	5,514	6,193	(250)	2,387
General	6,397	5,116	6,959	293	4,847
Total cash	\$ 14,822	\$ 31,513	\$ 35,927	\$ -	10,408
Inventory					3,128
Accounts receivables					-
Accounts payable					-
Assets held for others					\$ 13,536

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Liberty Magnet Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 841	\$ 1,923	\$ 1,378	\$ 440	\$ 1,826
Classes	3,897	52,491	51,278	1,031	6,141
Clubs	1,558	9,721	9,979	(43)	1,257
Departments	8,142	23,065	26,468	4,265	9,004
Trusts	23,761	12,532	18,346	(2,963)	14,984
General	10,303	6,289	6,378	(2,730)	7,484
Total cash	\$ 48,502	\$ 106,021	\$ 113,827	\$ -	40,696
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					\$ 40,696

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Osceola Magnet Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 992	\$ 1,164	\$ 1,929	\$ 753	\$ 980
Classes	3,825	55,907	59,193	885	1,424
Clubs	2,152	11,880	13,648	(341)	43
Departments	10,317	8,687	15,775	2,186	5,415
Trusts	19,654	5,736	16,104	(3,762)	5,524
General	29,874	37,099	37,795	279	29,457
Total cash	<u>\$ 66,814</u>	<u>\$ 120,473</u>	<u>\$ 144,444</u>	<u>\$ -</u>	42,843
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 42,843</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Pelican Island Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 61	\$ -	\$ -	\$ -	\$ 61
Classes	2,612	32,180	31,927	235	3,100
Clubs	230	2,299	1,131	-	1,398
Departments	1,689	2,919	3,285	-	1,323
Trusts	6,344	11,921	9,018	1,034	10,281
General	10,908	13,253	12,704	(1,269)	10,188
Total cash	\$ 21,844	\$ 62,572	\$ 58,065	\$ -	26,351
Inventory					5,150
Accounts receivables					-
Accounts payable					-
Assets held for others					\$ 31,501

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Rosewood Magnet Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 252	\$ -	\$ 112	\$ -	\$ 140
Classes	8,161	80,650	81,525	6,425	13,711
Clubs	5,973	10,267	529	(9,867)	5,844
Departments	13,904	16,807	16,711	-	14,000
Trusts	6,204	4,148	4,552	422	6,222
General	13,235	14,101	12,625	3,020	17,731
Total cash	\$ 47,729	\$ 125,973	\$ 116,054	\$ -	57,648
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					\$ 57,648

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Sebastian Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 299	\$ 483	\$ 510	\$ -	\$ 272
Classes	5,101	6,252	6,093	(1,964)	3,296
Clubs	3,305	25,017	24,980	-	3,342
Departments	606	302	665	-	243
Trusts	7,414	4,089	4,007	1,000	8,496
General	12,258	9,968	10,924	964	12,266
Total cash	\$ 28,983	\$ 46,111	\$ 47,179	\$ -	27,915
Inventory					596
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 28,511</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Treasure Coast Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 1,021	\$ 1,350	\$ 1,792	\$ -	\$ 579
Classes	4,294	76,698	75,949	(138)	4,905
Clubs	2,184	1,075	1,273	-	1,986
Departments	7,173	13,097	16,894	-	3,376
Trusts	5,363	10,985	10,465	-	5,883
General	12,923	15,275	14,283	138	14,053
Total cash	\$ 32,958	\$ 118,480	\$ 120,656	\$ -	30,782
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 30,782</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Vero Beach Elementary School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Music	\$ 449	\$ 25	\$ 126	\$ -	\$ 348
Classes	2,104	17,997	18,557	259	1,803
Clubs	361	5,625	5,438	32	580
Departments	1,418	117	-	-	1,535
Trusts	4,580	12,778	13,324	278	4,312
General	8,809	12,900	14,087	(569)	7,053
Total cash	<u>\$ 17,721</u>	<u>\$ 49,442</u>	<u>\$ 51,532</u>	<u>\$ -</u>	15,631
Inventory					925
Accounts receivables					-
Accounts payable					<u>-</u>
Assets held for others					<u>\$ 16,556</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Gifford Middle School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Athletics	\$ 25,004	\$ 52,114	\$ 70,032	\$ -	\$ 7,086
Music	6,236	3,303	4,590	-	4,949
Classes	8,567	16,124	11,487	-	13,204
Clubs	1,439	3,263	3,915	-	787
Departments	3,867	5,053	4,424	-	4,496
Trusts	8,985	31,720	32,422	(289)	7,994
General	21,445	8,913	16,785	289	13,862
Total cash	\$ 75,543	\$ 120,490	\$ 143,655	\$ -	52,378
Inventory					3,812
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 56,190</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Oslo Middle School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Athletics	\$ 10,109	\$ 12,364	\$ 10,503	\$ -	\$ 11,970
Music	1,878	4,268	4,013	-	2,133
Classes	1,759	26,245	24,289	(86)	3,629
Clubs	909	554	89	(427)	947
Departments	9,097	9,760	9,546	-	9,311
Trusts	3,007	6,529	5,407	(675)	3,454
General	5,493	13,878	13,753	1,188	6,806
Total cash	\$ 32,252	\$ 73,598	\$ 67,600	\$ -	38,250
Inventory					910
Accounts receivables					45
Accounts payable					(4,297)
Assets held for others					<u>\$ 34,908</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Sebastian River Middle School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Athletics	\$ 13,751	\$ 20,854	\$ 17,453	\$ -	\$ 17,152
Music	16,232	27,339	32,896	8	10,683
Classes	1,696	2,939	3,177	(1,159)	299
Clubs	3,581	6,432	6,302	(178)	3,533
Departments	10,097	6,079	10,248	-	5,928
Trusts	9,797	41,361	39,652	40	11,546
General	16,733	21,625	18,475	1,289	21,172
Total cash	\$ 71,887	\$ 126,629	\$ 128,203	\$ -	70,313
Inventory					5,031
Accounts receivables					-
Accounts payable					(7,181)
Assets held for others					<u>\$ 68,163</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Storm Grove Middle School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Athletics	\$ 44,250	\$ 40,423	\$ 48,561	\$ -	\$ 36,112
Music	2,824	15,649	14,095	-	4,378
Classes	6,521	47,119	34,159	(4,456)	15,025
Clubs	11,518	11,909	10,204	(191)	13,032
Departments	2,543	2,672	3,829	5,650	7,036
Trusts	1,537	17,451	18,015	2,696	3,669
General	24,278	21,705	20,797	(3,699)	21,487
Total cash	\$ 93,471	\$ 156,928	\$ 149,660	\$ -	100,739
Inventory					8,449
Accounts receivables					-
Accounts payable					(17,115)
Assets held for others					<u>\$ 92,073</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Sebastian River High School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Athletics	\$ 58,406	\$ 203,463	\$ 215,051	\$ 4,147	\$ 50,965
Music	1,522	31,077	24,197	50	8,452
Classes	11,544	106,916	101,791	18,580	35,249
Clubs	35,530	69,318	78,886	3,183	29,145
Departments	22,577	28,392	29,970	987	21,986
Trusts	36,711	14,272	25,967	5,427	30,443
General	40,280	135,882	96,047	(32,374)	47,741
Total cash	\$ 206,570	\$ 589,320	\$ 571,909	\$ -	223,981
Inventory					7,797
Accounts receivables					223
Accounts payable					(870)
Assets held for others					<u>\$ 231,131</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Vero Beach High School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Athletics	\$ 89,618	\$ 356,161	\$ 389,254	\$ (2,720)	\$ 53,805
Music	19,415	60,392	58,370	1,962	23,399
Classes	68,041	123,230	115,094	(793)	75,384
Clubs	40,407	70,078	67,978	(350)	42,157
Departments	46,912	212,698	199,511	(1,440)	58,659
Trusts	10,234	17,772	20,579	5,515	12,942
General	26,898	40,010	27,880	(2,174)	36,854
Total cash	\$ 301,525	\$ 880,341	\$ 878,666	\$ -	303,200
Inventory					708
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 303,908</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Alternative Center for Education

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Classes	\$ -	\$ -	\$ -	\$ -	\$ -
Trusts	1,414	-	-	-	1,414
General	3,920	118	1,805	-	2,233
Total cash	\$ 5,334	\$ 118	\$ 1,805	\$ -	3,647
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					\$ 3,647

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Treasure Coast Technical College

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Trusts	\$ -	\$ 279,171	\$ 220,535	\$ -	\$ 58,636
General	16,017	10,049	5,435	-	20,631
Total cash	<u>\$ 16,017</u>	<u>\$ 289,220</u>	<u>\$ 225,970</u>	<u>\$ -</u>	79,267
Inventory					1,122
Accounts receivables					6,563
Accounts payable					<u>(51,485)</u>
Assets held for others					<u>\$ 35,467</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

Wabasso School

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Clubs	\$ 21,299	\$ -	\$ -	\$ -	\$ 21,299
Trusts	2,707	600	598	-	2,709
General	4,987	19,439	13,491	-	10,935
Total cash	\$ 28,993	\$ 20,039	\$ 14,089	\$ -	34,943
Inventory					-
Accounts receivables					-
Accounts payable					-
Assets held for others					<u>\$ 34,943</u>

**THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

Schedule of Assets Held for Others

June 30, 2018

County Office

	Cash Balances June 30, 2017	Cash Receipts	Cash Disbursements	Transfers, net	Balances June 30, 2018
Classes	\$ 467	\$ -	\$ -	\$ (467)	\$ -
Departments	6,219	14,871	13,699	-	7,391
Trusts	15,120	7,388	3,647	(514)	18,347
General	733	161	523	981	1,352
Total cash	<u>\$ 22,539</u>	<u>\$ 22,420</u>	<u>\$ 17,869</u>	<u>\$ -</u>	27,090
Inventory					-
Accounts receivables					225
Accounts payable					-
Assets held for others					<u>\$ 27,315</u>



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School Board of Indian River County, Florida
6500 57th Street
Vero Beach, FL 32967

RE: Audit of Internal Account Funds

Dear Board Members:

We have completed our audit of the internal accounts of the School Board of Indian River County, Florida, as of and for the year ended June 30, 2018 and have issued a report thereon dated March 25, 2019.

Attached to this letter is a summary of our observations and recommendations, by schools, that we believe will enhance record keeping and improve the internal control structure.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various School Board personnel. We will be pleased to discuss any comment or suggestion in greater detail and at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

In conclusion, we would like to thank the District School Board employees who assisted us with our examination.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 25, 2019

Fort Pierce / Stuart

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General Comments – All Schools

The nature of internal accounts, at times, makes it impractical to adequately implement controls over cash collections from the moment of collection until the initial recording on the accounting records. This is especially true for cash collections for athletics, in which there may be numerous off-campus activities. To strengthen the control procedures over cash collections, we recommend that the following basic procedures be followed, when practical, between the time cash is collected and the time when cash is recorded in the accounts of the schools' accounting offices:

- More than one individual, preferably faculty or staff members, should be involved in the accountability of cash as it is collected.
- Some type of written documentation should be made at the time cash is counted.
- Receipts should be issued as cash is collected.
- Cash collections should be deposited as soon as possible (preferably the same day or the next business day).
- Mechanical devices such as cash registers should be used when possible and internal tapes should be preserved.

The bookkeepers of the schools perform many incompatible functions for the Internal Accounts. The bookkeepers prepare deposits, prepare checks, post to the general ledger, and reconcile the bank statement. To strengthen internal controls, we again recommend that the bookkeepers be removed as check signers for the Internal Accounts bank account.

At the conclusion of the prior audit, management stated that in order to leave the bookkeepers as signers, additional control procedures would be implemented. We are not aware of any new procedures.

Beachland Elementary School

Unless noted below, the fiscal year June 30, 2017 findings were corrected.

Our test of journal entries noted a transfer from the General Activities account to the Seacamp account to cover a deficit. In accordance with Chapter 8 Section I (10) of the "*Financial and Program Cost Accounting and Reporting for Florida Schools*", purchases from internal accounts shall not exceed the resources of the applicable student activity/project account.

Our test of receipts noted that a fundraiser for an internal account activity was conducted by several families outside of normal internal accounts policies and procedures. The school was aware of the fundraiser and did complete a fundraiser permit; however, it appears the permit was not completed until the receipts from the fundraiser were received. Furthermore, it appears that all the proceeds deposited into the Internal Accounts were reimbursed to the families that organized the fundraiser. We do not see where the school received any benefits and therefore we recommend that this type of fundraiser be discontinued.

Our test of disbursements noted the following:

1. Four of the fifteen items tested did not include a School Internal Fund Purchase Order as required by Chapter 6 of the Internal Accounts Procedures Manual. A check requisition form was utilized; however, the purchases were greater than \$25, which requires a purchase order.
2. One item tested was for topper repair. Documentation included for this disbursement from the General Activities Internal Account does not indicate how it was for the benefit of the student body. Chapter 8 Section 2.5(a) of the "*Financial and Program Cost Accounting and Reporting for Florida Schools*" and Chapter 3 C(h) of the Internal Accounts Procedures Manual both indicate the disbursements from the general activities account should be for the benefit of all students.
3. In one instance, the purchase order was not signed by the requestor, nor was any approval noted in the support documentation provided. Chapter 6 Section A(2) of the Internal Accounts Procedures Manual requires that the teacher/sponsor complete and sign the purchase order and that the purchase order should be signed that the goods or services have been received.

Citrus Elementary School

Except where noted below, the fiscal year June 30, 2017 findings were corrected.

Our tests of journal entries noted a transfer from the Safety Patrol internal account to the PE Department internal account, and the support documentation provided did not support the funds transferred.

The name of the bank account does not include “The School District of Indian River County, Florida” as required by Chapter 8 Section III, 1.2 of the *“Financial and Program Cost Accounting and Reporting for Florida Schools”*.

During our test of disbursements, we noted one instance where the purchase order was dated after the invoice date. Furthermore, the purchase order did not contain the required signatures that the goods or services were received, Chapter 6 Section A(2) of the Internal Accounts Procedures Manual.

Dodgertown Elementary School

Except as noted below, the fiscal year June 30, 2017 findings were corrected.

The School has a Bright Red Bookcase program that is accounted for as a department. The majority of the funds received are from donations and we believe that in accordance with Chapter 23 of the Internal Accounts Procedures Manual, this activity should be accounted for in a Trust Account.

During our test of receipts we noted:

1. No support documentation was provided for several receipts so we were unable to determine if the receipts were in compliance with Chapter 8 of the *“Financial and Program Cost Accounting and Reporting for Florida Schools”* and the *Internal Accounts Procedures Manual*.

Our test of disbursements noted the following:

1. The pre-approval of one reimbursement in excess of \$250 was again not provided as required by Chapter 7, Internal Accounts Procedures Manual.
2. In one instance, a check requisition was prepared; however, we believe that a purchase order was feasible and should have been completed in accordance with Chapter 6 Section A(2) of the Internal Accounts Procedures Manual.
3. In one instance, the only support provided was a note from the Bakery Manager. Additionally, a purchase order was not utilized as required by Chapter 6 Section A(2) of the Internal Accounts Procedures Manual.
4. We noted that a check was prepared to reimburse the School Cafeteria; however, no documentation was provided to support the amount disbursed.
5. We noted one instance where the invoice was dated prior to the approval of the principal and the required purchase order was not provided.

Fellsmere Elementary School

Except as noted below, the fiscal year June 30, 2017 findings were corrected.

During our test of transfers, we noted a transfer from the Principal's Discretionary Account to the Staff Benefit and Recognition Account. We believe this transfer is in violation of Chapter 29 Section A of the Internal Accounts Procedures Manual as it does not benefit the School community or students.

During our test of receipts we noted:

1. One of the receipts tested was school picture proceeds that were deposited into the Staff Benefit and Recognition Account. Chapter 3 Section 6(h) of the Internal Accounts Procedures Manual states that proceeds from school pictures will benefit students. We understand that the flyer indicated a portion of the proceeds will be utilized for staff benefit and recognition, however, a school flyer may not override an Internal Accounts Procedure.
2. In one instance, documentation provided does not indicate when the teacher received the check. Furthermore, the bookkeeper noted that she received the check on a certain date and the receipt was not issued until two days later. Chapter 5 Section D(1) of the Internal Accounts Procedures Manual requires that the bookkeeper receipt money into School Funds Online the day it is received or the next business day at the latest.

We noted the following during our tests of disbursements:

1. We again noted that the purchase order required by Chapter 6 Section A(2) Internal Accounts Procedures Manual was not included with the support documentation provided.
2. In one instance the activity permit was not prepared for a field trip as required by Chapter 30 of the Internal Accounts Procedures Manual.

Glendale Elementary School

Except as noted below, the fiscal year June 30, 2017 findings were corrected.

In several instances, General Activity funds were transferred to cover negative balances in other internal accounts. Chapter 8 Section I 10 of "*Financial and Program Cost Accounting and Reporting for Florida Schools*" states that purchases from internal accounts shall not exceed the applicable resources of that account.

Our test of receipts indicated the following:

1. The School earned a 25% commission of the gross sales for school pictures and deposited 10% of that amount in the Staff Benefit and Recognition Account. Chapter 3 Section C(h) of the Internal Accounts Procedures Manual requires that the proceeds from school pictures be spent on students.

Our test of disbursements noted the following:

1. We noted that one purchase order was not signed by the receiver/sponsor when goods were received. Chapter 6, A(2) of the Internal Accounts Procedures Manual requires that the purchase order shall be signed by the receiver/sponsor when the goods and/or services are received and satisfactory.
2. In several instances, the purchase order was not prepared until after the invoice date, nor was a purchase requisition prepared. Chapter 6 Section A(2) of the internal Accounts Procedures Manual requires that a purchase order or purchase requisition be prepared by the teacher/sponsor and approved before ordering goods and/or services.

School Board of Indian River County, Florida
June 30, 2018

Indian River Academy School

The fiscal year June 30, 2017 findings were corrected.

In one of the disbursements tested the approval by the Principal on the internal accounts purchase order request form was dated after the check was issued.

Liberty Magnet Elementary School

Except as noted below, the fiscal year June 30, 2017 findings were corrected.

We noted the following during our test of disbursements:

1. On one of the disbursements tested, the documentation provided properly included a Cash Verification Form to support the amount disbursed; however, the Cash Verification Form did not have two signatures for verification as required by Chapter 5 Section C of the Internal Accounts Procedures Manual.
2. In one instance, the purchase order was dated after the invoice date. A purchase order must be completed and approved by the Principal before goods or services are ordered in accordance with Chapter 6, A(2) of the Internal Accounts Procedures Manual.

Osceola Magnet Elementary School

Except as noted below, the June 30, 2017 findings were corrected.

Our test of receipts noted the following:

1. A donation was received and recorded in a separate account; however, the separate account established was not a trust account as required by Chapter 23 Section A of the Internal Accounts Procedures Manual.
2. We noted two instances where monies were received for fundraising events and the fundraising permit required by Chapter 12 C of the Internal Accounts Procedures Manual was not prepared.
3. Several receipts related to Sea Camp had the following issues:
 - a. Monies apparently were collected in May and July and were not turned in to the bookkeeper until August. Monies collected and/or Cash Verification Forms were also not utilized. These practices are in violation of Chapter 8, Section III, 1.4 of *"Financial and Program Cost Accounting and Reporting for Florida Schools"* and Chapter 5 of the Internal Accounts Procedures Manual.

During our test of disbursements, we noted the following:

1. In five instances, the purchase order was dated after the invoice date and a purchase order requisition signed by the teacher/sponsor was not prepared in violation of Chapter 6 Section A(2) of the Internal Accounts Procedures Manual.

Pelican Island Elementary School

Except as noted below, the June 30, 2017 findings were corrected.

During our tests of journal entries, we noted the following:

1. In one instance we noted the transfer of 65% of school picture commissions to the Staff Benefit and Recognition Account. Chapter 3 Section C(h) requires that school picture proceeds are to benefit students.

During our test of receipts, we noted the following:

1. In one instance we noted a donation by a check. The check was dated in late August, however it was not deposited until late September. We were unable to determine from the documentation provided if the check was deposited within 5 business days as required by Chapter 8 Section 1.4(c) of "*Financial and Program Cost Accounting and Reporting for Florida Schools*". We also noted two instances where monies collected were not turned in to the school office the next business day as required by Chapter 8 Section 1.4(b) of "*Financial and Program Cost Accounting and Reporting for Florida Schools*".

During our test of disbursements, we noted the following:

1. In one instance monies were transferred to the operating accounts of the School from the school pictures account. We were unable to determine from the documentation provided that the monies were spent on students as required by Chapter 3 Section C(h) of the Internal Accounts Procedures Manual.

Rosewood Magnet School

Except as noted below, the June 30, 2017 findings were corrected.

During our test of disbursements, we noted the following:

1. We again noted two items did not include the signature of the teacher/sponsor.
2. Support documentation for purchasing card payments did not include support for the pre-approval of the purchase by the Principal as required by Chapter 6 Section C(3)(a) of the Internal Accounts Procedures Manual.

School Board of Indian River County, Florida
June 30, 2018

Sebastian Elementary School

Except as noted below, the June 30, 2017 findings were corrected.

During our test for receipts and disbursements, we noted one of the items tested, a fundraising activity or field trip activity permit was not included with the support documentation provided as required by Chapter 12 and Chapter 30 of the Internal Accounts Procedures Manual.

Treasure Coast Elementary School

Except as noted below, the June 30, 2017 findings were corrected.

During our test of receipts, we noted the following:

1. We noted that a portion of the proceeds from school pictures was deposited in the Staff Account. Chapter 3 Section C(h) of the Internal Accounts Procedures Manual requires that proceeds from school pictures will benefit students.
2. We noted two receipts that we were unable to determine if the monies were deposited within five business days as required by Chapter 8 Section 1.4 C of "*Financial and Program Cost Accounting and Reporting for Florida Schools*". We noted that the checks were dated outside of five business days from when they were deposited and the documentation provided did not indicate the date received by the school.

During our test of disbursements, we noted the following:

1. In 30% of the items tested, the purchase order was not signed by the requestor as required by Chapter 6 Section A(2) of the internal Accounts Procedures Manual.
2. In one instance, the general account was utilized to purchase concessions for the judges of the science fair. Chapter 8 Section 2.5(a) of "*Financial and Program Cost Accounting and Reporting for Florida Schools*" and Chapter 3 Section C(h) of the Internal Accounts Procedures Manual require that general accounts be utilized for the welfare of the student body.

Vero Beach Elementary School

There were no June 30, 2017 findings.

During our test of receipts, we noted the following:

1. In one instance the Monies Collected Form was not signed by the teacher/sponsor as required by Chapter 5 Section B(l)(d)vi of the Internal Accounts Procedures Manual.

During our test of disbursements, we noted the following:

1. In one instance the field trip activity permit was not included with the support documentation provided as required by Chapter 30 of the Internal Accounts Procedures Manual.

Gifford Middle School

Except as noted below, the June 30, 2017 findings were corrected.

During our test of receipts, we noted the following:

1. The Monies Collected Form was not signed by the bookkeeper on 10% of the items tested. Chapter 5 Section B(I) of the Internal Accounts Procedures Manual requires that the bookkeeper verify the count, sign and date the form, and return a copy to the person responsible for collecting the funds.

During our test of disbursements, we noted the following:

1. Two of the disbursements tested did not contain adequate support documentation to support the amount paid. In one instance, the only support was a word document. The other disbursement was only supported by an emailed invoice advisement that did not contain a copy of the actual invoice.

Oslo Middle School

Except as noted below, the June 30, 2017 findings were corrected.

During our test of receipts, we noted the following:

1. In one instance, the total of the Monies Collected Form was \$60 more than the monies turned in to the bookkeeper. The documentation provided included an email to the teacher/sponsor indicating that the shortage must be corrected. The additional \$60 to cover the shortage was not received and deposited until 7 months later.

During our test of disbursements, we noted the following:

1. In 40% of the items tested, the fundraising permit and/or field trip activity permit was not included with the support documentation provided.
2. In one instance, the support documentation did not include support for the amount of monies collected and the disbursement was based on the amount of money collected.

School Board of Indian River County, Florida
June 30, 2018

Sebastian River Middle School

Except as noted below, the June 30, 2017 findings were corrected.

The inventory count sheet to support inventory on hand at June 30, 2018 was not fully completed. The items counted were not totaled, and the count sheet was not signed and dated to indicate when and by whom the inventory was counted.

Storm Grove Middle School

Except as noted below, the June 30, 2017 findings were corrected.

During our test of disbursements, we noted the following:

1. In one instance, sales tax was paid by a staff member and reimbursed by the internal accounts. Purchases that are made for the school are exempt from sales tax, and therefore sales tax should not have been paid or reimbursed.
2. In one instance, the invoice was dated prior to the date of the purchase order. Chapter 6 Section A(2) requires that a purchase order must be completed and signed by the teacher/sponsor and approved by the Principal before the item is ordered.

Grant funds received from an individual were accounted for in a separate athletics account. Chapter 23 Section A of the Internal Accounts Procedures Manual requires that donations or grants shall be accounted for in a separate trust account.

Sebastian River High School

Except as noted below, the June 30, 2017 findings were corrected.

Our review of Journal Entries noted the following:

1. We again noted the transfer of monies from the Parking Account to the Senior Activities Account. Chapter 3 Section C(h) of the Indian River Internal Accounts Manual requires that parking decal proceeds may be used for related parking lot expenses, for school education purposes to benefit students, or the excess funds may be transferred to the General Activities account at year end. We do not believe that the above transfer complies with those requirements.
2. We also again noted transfers from one internal account to another internal account to cover a negative balance. Chapter 8 Section I (10) of "*Financial and Program Cost Accounting and Reporting for Florida Schools*" states that purchases from internal accounts shall not exceed the applicable resources of that account.
3. We also again noted the transfer of monies from the Rentals – Facilities and Equipment account to the Pay to Participate Account. As we noted last year, Chapter 26 Section A addresses the use of the Rentals – Facilities and Equipment Account. The transfer noted above does not comply with these requirements.

The inventory balance supplied did not agree with the support documentation. The amount reflected as inventory on the financial statement agrees to the amount indicated from the support documentation.

During our test of receipts, we noted the following:

1. We noted that 40% of the receipts tested included all three copies of the receipt, which indicates that the top copy of the receipt was not provided to the individual who gave the money as required by Chapter 5 Section A(3)d of the Internal Accounts Procedures Manual.
2. In one instance, no support documentation was provided to support the amount received.

During our test of disbursements, we noted the following:

1. One of the items tested was for the purchase of folding tables for campus activities. The documentation provided did not indicate that School Board funds were not available. Chapter 8 Section III 3.5 of "*Financial and Program Cost Accounting and Reporting for Florida Schools*" states that these types of disbursements are "restricted" and shall not be made unless School Board funds are not available.

Sebastian River High School (Continued)

Test of Disbursements (Continued)

2. We also noted five additional disbursements for operating supplies that did not contain documentation that School Board funds were not available. Per our discussion with the bookkeeper, these disbursements related to elective programs that are solely funded by donations and fundraisers. We still believe that the documentation provided should indicate that School Board funds are not available.
3. We noted one instance of a disbursement related to a fundraising event and the documentation provided did not include a copy of the fundraising permit required by Chapter 12 Section C of the Internal Accounts Procedures Manual.

Vero Beach High School

Except as noted below, the June 30, 2017 findings were corrected.

During our test of transfers, we noted the following:

1. We noted the transfer of funds from the General Activities account to the Staff Benefit and Recognition Account for the purchase of 12 umbrellas to be used by the Homecoming Court. We do not believe this was an appropriate disbursement from the Staff Benefit and Recognition Account.

The bank account name does not include the name of the School District or Internal Fund as required by Chapter 8 Section III 1.2 of "*Financial and Program Cost Accounting and Reporting for Florida Schools*".

During our test of receipts, we noted the following:

1. A percentage of the monies collected from parking decal receipts was deposited into the Staff Benefit and Recognition account. Chapter 3 Section C(h) of the Indian River Internal Accounts Manual requires that parking decal proceeds may be used for related parking lot expenses, for school education purposes to benefit students, or the excess funds may be transferred to the General Activities account at year end. We do not believe that the deposit of proceeds into the Staff Benefit and Recognition account complies with these requirements.
2. In two instances, monies received were only supported by a Cash Verification Form. Chapter 5 Section A(3) of the Indian River Internal Accounts Manual states that a separate receipt is not required for the sale of items if a record is kept showing the amount purchased and sold and remaining. The support documentation provided was only the Cash Verification Form.

During our test of disbursements, we noted the following:

1. Again, this year numerous purchase orders were issued for nominal amounts and then manually altered for significant amounts and approved by the Principal because of the use of open or blanket purchase orders. We recommend that in the future, when disbursement exceeds the blanket purchase order, a new blanket purchase order be completed and approved by the Principal.
2. The signature of the requestor/sponsor was not included on five purchase orders as required by Chapter 6 A(2) of the Internal Accounts Procedures Manual.
3. In one instance a disbursement for more than \$25 did not contain a purchase order, only a check requisition. Chapter 6 Section A(3) allows a check requisition only when a purchase order is not feasible. This disbursement does not appear to meet this policy exception.

Alternative Center for Education

Except as noted below, the June 30, 2017 findings were corrected.

During our test of receipts, we noted the following:

1. One receipt was deposited into the bank and the receipt was not prepared until four days later. All monies received should be receipted when received.

During our test of disbursements, we noted the following:

1. In one instance, the purchase order was dated after the invoice date. Chapter 6 Section A(2) of the Internal Accounts Procedures Manual requires that purchase orders should be printed, posted, and approved prior to ordering items.
2. A disbursement related to the Culinary Club was paid for from the General Activities account. Chapter 8 Section III 2.6(a) of *Financial and Program Cost Accounting and Reporting for Florida Schools* states that the general account is to be used for the welfare of the student body. We do not believe this disbursement complies with that requirement. We also noted several other disbursements charged to the General Activities account and the support documentation provided was not adequate to determine that the disbursement complied with the above reference requirement.

Treasure Coast Technical College

General

Treasure Coast Technical College (the "College") was the only internal account that converted to the new accounting software system. The School Board was not able to provide a balanced trial balance that agreed with supporting schedules until over eight months after year end. This situation creates an internal control deficiency as the School Board was unable to timely reconcile balances and determine individual account balances.

Cash

The reconciled bank balance differed from the general ledger balance at June 30, 2018. Although the amount was not material, the College should ensure that the balance per the general ledger and the bank balance per the reconciliation are the same each month.

Receipts Test

In one instance, we were unable to determine, from the documentation provided, if the monies received were deposited within five business days as required by Chapter 8 Section III 1.4(c) of *"Financial and Program Cost Accounting and Reporting for Florida Schools."*

Disbursement Test

The support documentation provided did not include a signed purchase order or other preapproval documentation for the disbursements tested as required by Chapter 6 of the Internal Accounts Procedures Manual.

Wabasso School

Except as noted below, the June 30, 2017 findings were corrected.

During our test of receipts, we noted the following:

1. A receipt for holiday bake sale proceeds did not include a Cash Verification Form to indicate the date monies were collected. Chapter 5 of the Internal Accounts Procedures Manual states that a Cash Verification Form should be used when there is no other source of documentation.

During our test of disbursements, we noted the following:

1. In two instances, the support documentation for the disbursement did not include a purchase order. Chapter 6 Section A(2) of the Internal Accounts Procedures Manual requires that purchase orders be printed, posted, and approved prior to ordering items.

Internal Account – District Office

There were no findings for the year June 30, 2017.

During our tests of receipts, we noted in one instance, a check was not deposited within 5 business days as required by Chapter 8 Section III 1.4c of "*Financial and Program Cost Accounting and Reporting for Florida Schools*".

During our test of disbursements, we noted the following:

1. In one instance, the support documentation provided did not include a purchase order. Chapter 6 Section A(2) of the Internal Accounts Procedures manual requires that purchase orders should be printed, posted, and approved prior to ordering items.
2. In one instance, the support documentation provided did not include the required approval.
3. In one instance, an activity permit was not included in the support documentation provided.

Approval to Award SDIRC #12-0-2019JC Invitation to Bid (ITB) Fire Alarm Replacement at Sebastian River High School to 1st Fire and Security Inc. - Mr. Teske

The purpose and intent of this Invitation to Bid was to secure a firm price to replace the fire alarm system campus wide at Sebastian River High School as per drawings and specifications provided by OCI Associates, Inc. This ITB was restricted to pre-approved bidders who were Board approved on January 15, 2019 to bid on this project. The cost to the District is \$548,680.00 (bid amount of \$498,800.00 plus the owner added contingency of \$49,880).

Notice of Invitation to Bid was placed in the Indian River Press Journal on February 17, 2019. Bid documents were posted on Onvia DemandStar and the Purchasing Department's website. Two (2) bids were received by the due date of 2:00 p.m. April 3, 2019 as follows:

Legend: Award _____

Bidder	Amount Bid
1 st Fire & Security, Inc.	<u>\$498,800.00</u>
Complete Alarm, Inc.	\$971,300.00
Complete Alarm, Inc. alternate bid	\$828,800.00

The Purchasing Department recommends award to 1st Fire and Security, Inc. as the lowest and best responsive and responsible bidder meeting specifications, terms and conditions.

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

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OWNER/ CONTRACTOR CONSTRUCTION AGREEMENT (LUMP SUM)

THIS AGREEMENT is dated and will be effective on the **23rd day of April, 2019**, by and between the School Board of Indian River County, an entity existing under the laws of the state of Florida, (hereinafter called OWNER) and **1st Fire & Security, Inc.** (hereinafter called CONTRACTOR).

OWNER and CONTRACTOR, in consideration of the mutual covenants hereinafter set forth, agree as follows:

ARTICLE 1 - WORK

CONTRACTOR shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

FIRE ALARM REPLACEMENT – SEBASTIAN RIVER HIGH SCHOOL **For The School Board of Indian River County Project No.** **SDIRC 12-0-2019JC**

Fire Alarm Replacement on the Sebastian River High School campus (Located at 9001 Shark Boulevard in Sebastian, Florida). The Work shall consist of replacement of the fire alarm system campus wide at Sebastian River High School, as well as all other required work as detailed in the plans and specifications, schedule of values of the Contractor as approved in writing by the ARCHITECT, together with this Contract and the General Conditions of Contract 1997 AIA General Conditions 201 and by this reference incorporated herein, (collectively referred to as "Contract Documents").

ARTICLE 2 – ARCHITECT

The Project has been designed by **OCI Associates, Inc.**, who is hereinafter called Architect and who is to act as OWNER's representative. The Architect shall assume all duties and responsibilities and have the rights and authority to act as the Architect as specified in the Contract Documents in connection with completion of the Work and in accordance with the Contract Documents. The Owner may, without liability to the Contractor, unilaterally amend this Article from time to time by designating a different person or organization to act as its Architect and so advising the Contractor in writing, at which time the person or organization so designated shall be the Architect for purposes of this Contract.

ARTICLE 3 - CONTRACT TIME

- 3.1 Work shall be substantially completed within **73** calendar days (**or by July 12, 2019**) from the date the Notice to Proceed is issued by Owner. The work shall be ready for Final Completion within **21** calendar days (**or by August 2, 2019**) from the date of Substantial Completion.

- 3.2 LIQUIDATED DAMAGES. Time is of the essence in the performance of the Work. The Owner and Contractor agree that the losses suffered by Owner if Substantial Completion of the Work is not achieved, are not ascertainable at this time. Contractor acknowledges and agrees that, since time is of the essence, the Owner will suffer financial and other losses if Substantial Completion of the Work is not achieved within the Contract Time, as the Contract Time may be adjusted pursuant to the terms of the Contract Documents. Should the Contractor fail to achieve Substantial Completion of the Work within the Contract Time, Owner shall be entitled to assess, as liquidated damages but not as a penalty, the sum of \$500.00 for each calendar day thereafter until Substantial Completion is achieved and \$250.00 for each calendar day thereafter until Final Completion is achieved. Should the Contractor achieve Substantial Completion of the Work within the Contract Time but fail to achieve Final Completion of the Work within the Contract Time, Owner shall be entitled to assess, as liquidated damages but not as a penalty, the sum of \$250.00 for each calendar day thereafter until Final Completion of the Work is achieved. Contractor hereby expressly waives and relinquishes any right which it may have to seek to characterize the above noted liquidated damages as a penalty, which the parties agree represents a fair and reasonable estimate of the Owner's actual damages at the time of contracting if Contractor fails to achieve Substantial Completion or Final Completion of the Work within the Contract Time. Further, the parties acknowledge that it would be extremely difficult, if not impossible, to ascertain Owner's actual damages with any degree of certainty in the event Contractor fails to achieve either Substantial Completion or Final Completion of the Work within the Contract Time. Owner has paid to Contractor out of the first payment hereunder, the consideration of \$10.00 as consideration for this provision.
- 3.3 No extension of time shall be granted for delays resulting from normal weather conditions prevailing in the area as defined by the average of the last five (5) years of weather recorded by the Architect and in accordance with the Contract Documents. The time during which the Contractor is delayed in the performance of the Work by acts or omission of the Owner or Architect or any other unforeseeable conditions or events that could not have reasonably been predicted shall be added to the time for completion of the Work. A change in Contract Time may only be authorized by a written Change Order.
- 3.4 The date of commencement of the Work is the date established in a Notice to Proceed. If there is no Notice to Proceed, it shall be the date of the Owner-Contractor Agreement or such other date as may be established therein. The Contractor shall not mobilize, commence Work or store materials or equipment on site until: (1) written Notice to Proceed is issued or until the Contractor otherwise receives the Owner's written consent and; (2) all bonds and Certificates of Insurance have been executed, delivered

to and accepted by the Owner and; (3) Contractor has delivered to Owner his as-planned schedule, original job cost estimate, list of Subcontractors and corporate resolution designating his representative.

- 3.5 The Date of Substantial Completion of the Work is the Date certified by the Architect and the Owner when the Work is sufficiently complete, in accordance with the Contract Documents, so the Owner can fully occupy and utilize the Work for the use for which it is intended, with all of the Project's parts and systems operable as required by the Contract Documents. Only incidental corrective work and any final cleaning beyond that needed for the Owner's full use may remain for final completion.
- 3.6 The date of Final Completion of the Work is the date certified by the Owner and Architect when the Work is totally complete, to include all items listed on the inspection report following substantial completion inspection, in accordance with the Contract Documents and the Owner may fully occupy and utilize all of the Work for the use for which it is intended.

ARTICLE 4 - CONTRACT PRICE

- 4.1 OWNER shall pay CONTRACTOR for completion of the Work in accordance with the Contract Documents, subject to adjustment as provided therein, in current funds as follows:

The Contractor's price(s) in the Bid Form is in the amount of **\$498,800.00**. The Owner will include a **(\$49,880.00)** contingency, for a total contract amount of **\$548,680.00**. *Any contingency remaining at the closeout or completion of the project will be retained by the Owner.*

ARTICLE 5 - PAYMENT PROCEDURES

CONTRACTOR shall submit Applications for Payment in accordance with the Contract Documents, AIA Form G702. Applications for Payment will be approved by Architect, then forwarded to the Owner for payment as provided in the Contract Documents.

- 5.1. **PROGRESS PAYMENTS.** OWNER shall make progress payments on account of the Contract Price on the basis of CONTRACTOR'S Applications for Payment as recommended by Architect. All progress payments will be on the basis of the progress of the Work measured by the schedule of values established in the Contract Documents.
- The OWNER agrees to make payments within 25 business days providing the CONTRACTOR processes the invoice and delivers same to the Facilities Division Bookkeeping Department as the single agent/point of

contact, by the 20th of the preceding month. The OWNER will not withhold payment without proper and adequate justification.

General Requirements

5.1.1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below, but, in each case, less the aggregate of payments previously made and less such amounts as Architect shall determine, or OWNER may withhold, in accordance with the Contract Documents.

90% of Work completed.

0% of materials and equipment not incorporated in the Work.

5.1.2. Upon Substantial Completion payment may be made in an amount sufficient to increase total payments to CONTRACTOR to 95% of the Contract Price, less such amounts, as Architect shall determine, or OWNER may withhold, in accordance with the Contract Documents.

5.1.3. When the Architect determines that the Work or designated portion thereof as defined in the Contract Documents is substantially complete, the Architect shall issue a Certification of Substantial Completion which establishes: the date of substantial completion; the "Substantial Completion Punch List", which establishes a single list providing feedback to the Contractor on non-conforming work, or work requiring further quality adjustments and must be developed within 30 calendar days of the date of substantial completion and delivered to Contractor within 5 calendar days thereafter; the date the Contractor will have completed all items on the Substantial Completion Punch List, and such other items as the Architect and Owner deem appropriate. The Certificate of Substantial Completion shall be executed by the Architect, Contractor and Owner. The Contractor will promptly engage in completing the Substantial Completion Punch List within 10 days of its issuance.

5.2. FINAL PAYMENT. Final payment of the Contract Sum will be made after the Architect certifies that the Work is complete, Owner's representatives complete their final acceptance report, the School District's Building Official completes the final inspection and a "certificate of occupancy" is issued. . Final Payment to the contractor requires School Board approval in accordance with Florida Statute 1013.50. It is understood and agreed, that final payment will not be withheld if a certificate of final inspection is issued by the Owner's Uniform Building Code Inspector, or if any other

government agency refuses to give final acceptance for any reason other than the failure of the Contractor to complete the Work in accordance with the Contract Documents. Further, neither final payment nor any remaining Retainage shall be paid to the Contractor until the Architect has received an affidavit in a form sufficient to the Owner that all indebtedness in connection with the performance of the Work for which the Owner or the Owner's property may be held liable or encumbered, have been fully paid or otherwise satisfied; a certification in a form acceptable to the Owner which establishes that all required insurance will remain in full force and effect after final payment and will not be cancelled or allowed to expire until at least 30 days prior written notice has been provided to the Owner; consent of the surety to final payment; and any other certifications reasonably required by the Owner establishing full payment or satisfaction of any obligations. In the event the Contractor fails to furnish such certifications as the Owner reasonably requires to satisfy the Owner that there are no outstanding liens, the Owner may require the Contractor as a condition of final payment and at the Contractor's expense, to furnish a bond in a form and amount satisfactory to the Owner to indemnify the Owner against such liens or claims. The one year warranty period for the work will begin upon Final Completion. Warranty will be for all workmanship, material, and equipment except for Owner insured damages.

- 5.3 CHANGE ORDERS. No change in the Contract Sum or Time may be made except by a duly authorized and executed written Change Order. If the Change in or addition to the Work will result in an increase in the Contract Sum, the Owner shall have the right to require the performance thereof on a lump sum basis, a unit price basis or a time and material basis, all as hereinafter more particularly described (the right of the Owner as aforesaid shall apply with respect to each such Change in the Work). Any such Change Order shall be substantiated by complete itemized statements showing quantities and unit prices for material, labor (including all applicable fringe benefits), equipment, markup for overhead and profit, and other items of cost. Costs of labor (including all applicable fringe benefits) and materials shall be actual costs to the subcontractor. All duly authorized and executed Change Orders shall become a part of the Contract Documents as described in Article 8.

ARTICLE 6 – OWNERS PROJECT REPRESENTATIVE

- 6.1 The Owner's Project Representative who shall act as OWNER'S PROJECT MANAGER is Michael Sturgis who is a School District employee. The Owner's Project Manager has the authority to approve matters contemplated in this Agreement where the monetary impact is within the Owner approved Contingency.

ARTICLE 7 - CONTRACTOR'S REPRESENTATIONS

In order to induce OWNER to enter into this Agreement CONTRACTOR makes the following representations:

- 7.1 CONTRACTOR has familiarized itself with the nature and extent of the Contract Documents, Work, site, locality, and all local conditions, laws, rules, regulations, codes, ordinances that in any manner may affect cost, progress, performance, or furnishing of the Work. Contractor fully understands the intent and purpose of the project and agrees to maximize Owner's fulfillment and needs.
- 7.2. CONTRACTOR IS AT RISK. Contractor has reviewed and checked all information and data shown or indicated on the Contract Documents with respect to existing Underground and Concealed Facilities internal or contiguous to the site and assumes responsibility for the accurate location of said Facilities. No additional examinations, investigations, explorations, tests, reports, studies or similar information or data in respect of said facilities are or will be required of OWNER by CONTRACTOR in order to perform and furnish the Work at the Contract Price, within the Contract Time and in accordance with the other terms and conditions of the Contract Documents. Only at Owner's discretion will Owner expend funds or resources to the project in the repair, preservation, or reuse of these existing facilities that are outside of the project scope or included in the Contract Documents.
- 7.3. CONTRACTOR has given ARCHITECT written notice of all conflicts, errors or discrepancies that it has discovered in the Contract Documents and the written resolution thereof by ARCHITECT is acceptable to CONTRACTOR.

ARTICLE 8 - CONTRACT DOCUMENTS

The Contract Documents, which comprise the entire Agreement between OWNER and CONTRACTOR concerning the Work, consist of the following:

- 8.1 This Agreement consisting of 36 pages.
- 8.2 Performance Bond and Payment Bond in accordance with F.S. 255.01 et. seq. consisting of TBD pages (plus Power of Attorney Forms as applicable).
- 8.3 Notice of Award
- 8.4 General Conditions consisting of (Itemization Attached)
- 8.5 Supplementary Conditions consisting of N/A

- 8.6 Drawings to be prepared and provided by OCI Associates, Inc.
- 8.7 Specifications to be prepared and provided by OCI Associates, Inc.
- 8.8 Addenda numbers 1 to 4, inclusive.
- 8.9 CONTRACTOR'S Bid.
- 8.10 The following which may be delivered or issued after the Effective Date of the Agreement are not attached hereto, which shall be all Written Amendments and other documents amending, modifying, or supplementing the Contract Documents pursuant to the Contract Documents.
- 8.11 The documents listed under Article 8 above are attached to this Agreement (except as expressly noted otherwise above).
- 8.12 Anything shown on the drawings and not mentioned in the specifications or mentioned in the specifications and not shown on the drawings shall have the same effect as if shown or mentioned respectively in both. Technical specifications take priority over general specifications and detail drawings take precedence over general drawings. Any work shown on one drawing shall be construed to be shown in all drawings and the Contractor will coordinate the work and the drawings. If any portion of the Contract Documents shall be in conflict with any other portion, the various documents comprising the Contract Documents shall govern in the following order of precedence: The Owner- Contractor Agreement; Modifications; Addenda; any Supplementary Conditions; the General Conditions; the Specifications; the Drawings; as between schedules and information given on Drawings, the schedules shall govern; as between figures given on Drawings and the scaled measurements, the figures shall govern; as between large-scale Drawings and small scale Drawings, the larger scale shall govern. Any such conflict or inconsistency between or in the drawings shall be submitted to the Design Consultant whose decision thereon shall be final and conclusive.
- 8.13 The provisions of this Contract cannot be amended, modified, varied or waived by the Owner or its agents or representatives in any respect except by a Modification approved and executed by the School Board of Indian River County. The Contractor is hereby given notice that no person or entity has authority to orally waive, or to release the Contractor from any of the Contractor's duties or to alter obligations under or arising out of this Contract. Any waiver, approval or consent granted by Modification to the Contractor shall be limited to those matters specifically and expressly stated thereby to be waived, approved or consented to and shall not relieve the Contractor of the obligation to obtain any future waiver, approval or consent.

This Agreement and the Construction Documents incorporated herein by reference constitute the entire Agreement between the parties with respect to the matters covered by this Agreement. All prior negotiations, representations and agreements not incorporated in this Agreement are cancelled. This Agreement can be modified or amended only by a written document duly executed by the parties or their duly appointed representative.

ARTICLE 9 – ARCHITECT

- 9.1 Should errors, omissions, or conflicts in the Drawings, Specifications, or other Contract Documents prepared by the Architect be discovered, the Architect will prepare such amendments or supplementary documents and provide consultation as may be required.
- 9.2 The Architect will visit the site at intervals appropriate to the stage of construction to familiarize itself generally with the progress and quality of the Work and to determine in general if the Work is proceeding in accordance with the Contract Documents. On the basis of such on-site observations, the Architect and his consulting engineers shall endeavor to guard the Owner against defects and deficiencies in the Work of the Contractor. Contractor shall not be relieved from any of the obligations of the Contract Documents as a result of the Architect's failure to detect any defective or deficient Work of the Contractor or others working by, through or under the Contractor.
- 9.3 The Architect shall at all times have access to the work wherever it is in preparation or progress. The Contractor shall provide safe facilities for such access so the Architect may perform his functions under the Contract Documents.
- 9.4 All interpretations and decisions of the Architect shall be consistent with the intent of and reasonably inferable from the Contract Documents. The Architect's decisions in matters relating to artistic effect will be final if consistent with the intent of the Contract Documents.
- 9.5 The Architect has the authority to condemn or reject work on behalf of the Owner when, in its opinion, the work does not conform to the requirements of the Contract Documents. Whenever, in the Architect's reasonable opinion, it is considered necessary or advisable for the implementation of the intent of the Contract Documents, the Architect will have the authority to require special inspection or testing of the work in accordance with the

provisions of the Contract Documents whether or not such work be then fabricated, installed or completed.

- 9.6 The Architect will conduct inspections to determine the dates of Substantial Completion and Final Completion, and will issue a final Certificate for Payment. The Architect shall be solely responsible for issuance of Certificates of Substantial and Final Completion.

ARTICLE 10 – MISCELLANEOUS

- 10.1 Terms used in this Agreement, which are defined in Article 1 of the General Conditions, will have the meanings indicated in the General Conditions.
- 10.2 If the Contract Documents, laws, rules, regulations or orders of any State or Federal authority having jurisdiction require any portion of the Work to be inspected, tested, or approved, the Contractor shall give the Owner and Architect timely notice of its readiness so they may observe such inspection, testing or approval. The Contractor shall bear all costs of such inspections, tests or approvals conducted by public authorities. Unless otherwise provided, the Owner shall bear all costs of other inspections, tests or approvals. The Contractor shall pay for all utilities required for testing of installed equipment of all of his work and the work of each Subcontractor.
- 10.3 Contractor shall include all subcontractors as insureds under its policies or shall be responsible for verifying and maintaining the Certificates provided by each subcontractor. Subcontractors shall be subject to all of the requirements stated herein. The Owner reserves the right to request copies of subcontractor's Certificates at any time. If Contractor does not verify subcontractors' insurance as described above, Owner has the right to withhold payments to the Contractor until the requirements have been met.
- 10.3.1 The Contractor shall deliver the required bonds and proofs of insurance to the Owner prior to the commencement of any Work, and in no event any later than 10 days after the execution of this Agreement.
- 10.3.2 The Contractor shall, throughout the performance of its services under this Agreement and throughout the term of this Agreement maintain and provide to the Owner the insurance coverages listed in this Article. The insurance policies shall be issued and underwritten by a licensed insurer, licensed as such in the State of Florida. The Contractor shall provide insurance that may not be reduced, terminated, or cancelled unless 30 days prior written notice thereof is furnished to the Owner. Certificates of insurance and copies of all policies (if required by the Owner) shall be furnished to the Owner within 10 days after the execution of this Agreement. In the event of

any cancellation or reduction in insurance coverage, the Contractor shall obtain substitute coverage, without any lapse of coverage whatsoever. The insurance policies shall name the Owner, the Owner's representatives, and the officers, directors, agents, employees and assigns of the Owner as additional insured (except for the professional liability and worker's compensation insurance).

10.3.3 The Owner may, in its sole discretion, procure and pay for the required Builders Risk insurance for the Project. In the event Owner elects to procure and pay for the Builders Risk insurance for the Project, the Contractor shall cooperate with Owner and provide any requested information for the procurement of the Builders Risk insurance.

10.3.4 The insurance required from the Contractor in this Article shall include all major divisions of coverage, and shall be on a commercial general basis including premises and operations (including X-C-U), Independent Contractor Hired Products and Completed Operations, and Owned, Non-owned, and Hired Motor Vehicles. Such insurance shall be written for not less than any limits of liability required by law or others set forth in the Contract Documents, whichever is greater. All insurance shall be written on an occurrence basis, unless the Owner approves in writing coverage on a claims-made basis. Coverages, whether written on an occurrence or claims-made basis, shall be maintained without interruption from date of commencement of the work until date of final payment and termination of any coverage required to be maintained after final payment.

10.3.5 The Contractor shall furnish to the Owner copies of any endorsements that are subsequently issued amending limits of coverage.

10.3.6 Liability insurance shall include all major divisions of coverage and be on a comprehensive basis including:

1. Premises Operation (including X-C-U as applicable)
2. Independent Contractor's Hired
3. Products and Completed Operations
4. Personal Injury Liability
5. Contractor liability including the provision for Contractor's obligation of indemnification and hold harmless
6. Owned, non-owned and hired motor vehicles
7. Broad Form Property Damage including Completed Operations

10.3.7 The insurance required by this Article shall be written for not less than the following, or greater if required by law.

1. Workers' Compensation:
 - (a) State: As required by Chapter 440, Florida Statutes
 - (b) Applicable Federal (e.g. Longshoremen's Statutory)
 - (c) Employer's Liability: \$500,000

2. Commercial General Liability (including Premises Operations; Independent Contractor Hired; Products and Completed Operations; Broad Form Property Damage):
 - (a) Bodily Injury:
\$1,000,000.00 per incident or occurrence; with an annual general aggregate per policy of not less than \$2,000,000
 - (b) Property Damage:
\$1,000,000.00 per incident or occurrence; with an annual general aggregate per policy of not less than \$2,000,000.
 - (c) Products and Completed Operations to be maintained for one year after final payment
 - (d) Property Damage Liability Insurance shall provide S, C or U Coverage as applicable

3. Contractual Liability:
 - (a) Bodily Injury:
\$1,000,000.00 per incident or occurrence; with an annual general aggregate per policy of not less than \$2,000,000.
 - (b) Property Damage:
\$1,000,000.00 per incident or occurrence; with an annual general aggregate per policy of not less than \$2,000,000.

4. Personal Injury, \$1,000,000.00 per claimant; with an annual general aggregate per policy of not less than \$2,000,000

5. Commercial Automobile Liability: The State of Florida has no-fault automobile insurance requirements. The Contractor shall be certain coverage is provided which conforms to any specific stipulation in the law.

- (a) \$1,000,000.00 per incident or occurrence combined single limit for bodily injury and property damage; with an annual general aggregate per policy of not less than \$2,000,000.

10.3.8 The Contractor shall procure property insurance for any portion of the Work stored off Site or in transit, and the cost for such shall be borne by the Contractor.

10.3.9 Boiler and Machinery Insurance. The Contractor shall purchase and maintain boiler and machinery insurance if applicable to the Contract Documents. This insurance shall remain in full force and effect until final acceptance of the insured items by the Owner.

10.4.0 Performance and Payment Bonds. The Contractor shall furnish bonds covering the faithful performance of the Agreement and payment of any and all obligations arising under the Agreement as required by Florida law. Upon request, the Contractor shall furnish a copy to any person or entity requesting a copy. Such bonds shall be in conformance and compliance with sec. 255.05, Florida Statutes, and shall contain the information and provisions set forth in the referenced section. Pursuant to sec. 255.05, the Contractor shall record the performance and payment bonds in the public records of Indian River County, Florida. The Contractor shall provide the recorded copy of the bonds to the Owner.

10.4.1 Insurance as Additional Remedy. Compliance with the insurance requirements of this Agreement shall not limit the liability of the Contractor, its subcontractors, sub-subcontractors, material suppliers, employees, or agents to the Owner or others. Any remedy provided to the Owner, or the Owner's officers, employees, agents or assigns, by the insurance shall be in addition to and not in lieu of any other remedy available under the Agreement or otherwise.

10.4.2 No Waiver by Approval/Disapproval. Neither approval by the Owner nor failure to disapprove the insurance furnished by the Contractor shall relieve the Contractor of its full responsibility to provide the insurance as required by this Agreement.

ARTICLE 11 – TERMINATION OF THE CONTRACT

- 11.1 The Owner may, at any time upon ten (10) days' written notice to the Contractor, which notice shall specify that portion of the Work to be terminated and the date said termination is to take effect, terminate (without prejudice to any right or remedy of the Owner) the whole or any portion of the work for the convenience of the Owner. The Contractor's sole remedy, in the event of such termination, will be the allowable termination costs permitted by Article 11.3. Contractor shall include termination clauses identical to Article 11 in each of his Subcontracts.
- 11.2 The Owner may, upon ten (10) days' written notice to the Contractor and to the Contractor's surety, terminate (without prejudice to any right or remedy of the Owner or any subsequent buyer of any portion of the Work) the employment of the Contractor and his right to proceed either as to the whole or any portion of the Work required by the Contract Documents and may take possession of the Work and complete the Work by Contract or otherwise in any one of the following circumstances:
- 11.2.1 if the Contractor refuses or fails to prosecute the work or any separable part thereof with such diligence as will ensure the Substantial or Final Completion of the Work within the Contract Time or fails to complete the Work within said periods;
 - 11.2.2 if the Contractor is in material default in carrying out any provisions of the Contract;
 - 11.2.3 if the Contractor fails to supply a sufficient number of properly qualified and skilled workers or proper equipment or materials;
 - 11.2.4 if the Contractor fails to make prompt payment to Subcontractors or materialmen or for materials or labor;
 - 11.2.5 if the Contractor disregards laws, permits, ordinances, rules, the Lunsford Requirements, regulations or orders of any public authority having jurisdiction, or fails to follow the instructions of the Owner;
 - 11.2.6 if the Contractor violates any provisions of the Contract Documents;
or
 - 11.2.7 if the Contractor refuses or fails to properly schedule, plan, coordinate and execute the Work, as specified herein, so as to perform the Work within the specified Milestone and Completion dates, or to provide scheduling or related information, revisions and updates as required by the Contract Documents.

11.3 If the Owner terminates the whole or any portion of the Work pursuant to ARTICLE 11, then the Owner shall only be liable to the Contractor for those reasonable costs reimbursable to the Contractor as calculated by Owner in Owner's sole discretion, provided however, that if there is evidence that the Contractor would have sustained a loss on the entire Contract had it been completed an appropriate adjustment shall be made reducing the amount of the allowable termination payment to reflect the indicated amount of loss. Contractor shall submit any claim of reimbursable cost, as stated in this paragraph, within 10 days of receipt of Notice of Termination or such claims are waived, released and forever barred. Reasonable costs owed to the Contractor by the Owner may include supplies, services, or property accepted by the Owner. In arriving at any amount due the Contractor, there shall be deducted any claim the Owner may have against the Contractor, amounts determined to be necessary to protect the Owner against loss because of outstanding or potential liens or claims, and the price for any materials, supplies, or other things acquired by the Contractor and not otherwise recovered by or credited to the Owner. The total sum to be paid to the Contractor shall not exceed the Contract Sum as reduced by the amount of payments otherwise made or to be made for Work not terminated and as otherwise permitted by the Contract.

11.4 After receipt of a notice of termination from the Owner, the Contractor shall:

11.4.1 stop Work under the Contract on the date and to the extent specified in the notice of termination;

11.4.2 place no further order or subcontracts for materials, services or facilities, except as may be necessary for completion of such portion of the work under the Contract as is not terminated;

11.4.3 terminate all purchase orders and subcontracts to the extent that they relate to the performance of Work terminated by the notice of termination;

11.4.4 at the option of the Owner, assign to the Owner in the manner, at the times and to the extent directed by the Owner, all of the rights in the subcontracts so terminated, in which case the Owner shall have the right, at his discretion, to settle or pay any or all claims arising out of the termination of such orders and subcontracts;

11.4.5 settle all outstanding liabilities and all claims arising out of such termination or orders and subcontracts;

11.4.6 complete performance of such part of the Work as shall not have been terminated by the notice of termination; and

- 11.4.7 take such action as may be necessary for the protection and preservation of the property related to the Contract which is in the possession of the Contractor and in which the Owner has or may acquire an interest.
- 11.5 In the event the provisions of this Agreement are determined by a Court of competent jurisdiction to be illegal or unenforceable, then such unenforceable or unlawful provision shall be excised from this Agreement, and the remainder of this Agreement shall continue in full force and effect. Notwithstanding the foregoing, if the result of the deletion of such provision will materially and adversely affect the rights of a party, such party may elect, at its option, to terminate this Agreement in its entirety.

ARTICLE 12 – CONTRACTOR

- 12.1 The Contractor shall carefully study and compare the Contract Documents and shall at once report to the Owner and Architect any error, inconsistency or omission he may discover in the Contract Documents, including any requirement which may be contrary to any law, ordinance, rule, regulation or order of any public authority bearing on the performance of the Work. If the Contractor has reported in writing an error, inconsistency or omission, has promptly stopped the affected work until otherwise instructed, and has otherwise followed the instructions of the Owner, the Contractor shall not be liable to the Owner for any damage resulting from any such errors, inconsistencies or omissions in the Contract Documents. The Contractor shall perform no portion of the Work at any time without first possessing approved Shop Drawings, Product Data or Samples for such portion of the Work.
- 12.2 The Contractor and his Subcontractors shall keep at the site of the Work at least one copy of the approved drawings and specifications and shall at all times give the Owner, the Architect, inspectors, as well as other representatives of the Owner access thereto.
- 12.3 The Contractor shall supervise, coordinate and direct the Work, using his best skill and attention. He shall be solely responsible for and have control over all construction means, methods, techniques, sequences and procedures of construction and for coordinating all portions of the Work under the Contract.
- 12.4 It shall be the responsibility of the Contractor to coordinate the work, to maintain a progress schedule, and to notify the Owner and the Architect of any changes in the approved progress schedule.
- 12.5 The Contractor shall be responsible to the Owner for the acts and omissions of his employees, Subcontractors and sub-Subcontractors, suppliers, their

agents and employees, and other persons performing any of the Work and for their compliance with each and every requirement of the Contract Documents, in the same manner as if they were directly employed by the Contractor.

- 12.6 The Contractor understands and agrees that the Owner and Architect will not be responsible for and will not have control or charge of construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, and they will not be responsible for the Contractor's failure to carry out the Work in accordance with the Contract Documents. The Owner, and Architect will not be responsible for or have control or charge over the acts or omissions of the Contractor, Subcontractors, or any of their agents or employees, or any other persons performing any of the Work.
- 12.7 The Contractor shall employ no plant, equipment, materials, methods or persons to which the Owner and Architect have a reasonable objection.
- 12.8 Background Check. The Contractor agrees to comply with all requirements of sections 1012.32 and 1012.465, Florida Statutes, and, except as provided in sections 1012.467 or 1012.468 and consistent with District policy, all of its personnel who (1) are to be permitted access to school grounds when students are present, (2) will have direct contact with students, or (3) have access or control of school funds, shall successfully complete the background screening required by the referenced statutes and meet the standards established by the statutes and the School Board. This background screening will be conducted by the School Board in advance of the Contractor or its personnel or subcontractors providing any services under the conditions described in the previous sentence. The Contractor shall bear the cost of acquiring the background screening required by section 1012.32, Florida Statutes, and any fee imposed by the Florida Department of Law Enforcement to maintain the fingerprints provided with respect to the Contractor and its personnel. The parties agree that the failure of the Contractor to perform any of the duties described in this section shall constitute a material breach of this Agreement entitling the School Board to terminate immediately with no further responsibilities or duties to perform under this Agreement. The Contractor agrees to indemnify and hold harmless the School Board, its officers and employees from any liability in the form of physical or mental injury, death or property damage resulting from Contractor's failure to comply with requirements of this section or with sections 1012.32 and 1012.465, Florida Statutes.
- 12.9 The Contractor warrants to the Owner and the Architect that all materials and equipment furnished under this Contract will be new, unless otherwise specified, and that all workmanship will be of the best, first class quality, free from faults and defects and in conformance with the Contract

Documents and all other warranties and guaranties specified therein. Where no standard is specified for such workmanship or materials, they shall be the best of their respective kinds. All Work not conforming to these requirements, including substitutions not properly approved and authorized, may be considered defective. If required by the Owner or Architect, the Contractor shall furnish satisfactory evidence as to the kind and quality of materials, workmanship and equipment. The warranties set forth in this paragraph and elsewhere in the Contract Documents shall survive Final Completion of the Work.

- 12.10 If, within one year after the Date of Final Completion of the Work or within such longer period of time as may be prescribed by law or by the terms of any applicable special warranty required by the Contract Documents, any of the Work is found to be defective, not in accordance with the Contract Documents, or not in accordance with the guarantees and warranties specified in the Contract Documents, the Contractor or its Surety shall correct it within five (5) working days or such other period as mutually agreed, after receipt of a written notice from the Owner to do so. The Owner shall give such notice with reasonable promptness after discovery of the condition.
- 12.11 If at any time latent deficiencies in the Work are discovered, the Contractor will be liable for replacement or correction of such Work and any damages which Owner has incurred related thereto, regardless of the time limit of any guarantee or warranty, up to the time limit of the applicable statute of repose.
- 12.12 If the Contractor fails to correct defective or nonconforming Work as required, or if the Contractor fails to remove defective or nonconforming Work from the site, as required, the Owner may elect to either correct such Work or remove and store materials and equipment at the expense of the Contractor. If the Contractor does not pay the cost of such removal and storage within ten (10) days thereafter, the Owner may upon ten (10) additional days' written notice sell such Work at auction or at private sale and shall account for the net proceeds thereof, after deducting all the costs that should have been borne by the Contractor, including compensation for the Architect's additional services made necessary thereby. If such proceeds of sale do not cover all costs which the Contractor should have borne, the difference shall be charged to the Contractor and an appropriate Change Order shall be issued. If the payments then or thereafter due the Contractor are not sufficient to cover such amount, the Contractor shall pay the difference to the Owner.
- 12.13 The Contractor shall prepare and submit to the Owner for the Owner's review and approval an as-planned progress schedule for the Work. The Contractor shall furnish such manpower, materials, facilities and equipment

and shall work such hours, including night shifts, overtime operations and Sundays and holidays, as may be necessary to ensure the performance of the Work within the Milestone and Completion dates specified. If it becomes apparent to the Owner or Architect that the Work will not be completed within required Milestone or Completion dates, the Contractor agrees to undertake some or all of the following actions, at no additional cost to the Owner, in order to ensure that the Contractor will comply with all Milestone and Completion date requirements:

- 12.13.1 increase manpower, materials, crafts, equipment and facilities to accelerate performance of the Work;
 - 12.13.2 increase the number of working hours per shift, shifts per working day, working days per week, or any combination of the foregoing; and
 - 12.13.3 reschedule activities to achieve maximum practical concurrence of accomplishment of activities.
- 12.14 In undertaking the actions required under paragraph 12.13, Contractor shall prepare a Recovery Schedule and comply with the requirements thereof. If the schedule recovery actions taken by the contractor are not satisfactory, the Owner or Architect may direct the Contractor to take any and all actions necessary to ensure completion within the required Milestone and Completion dates (which shall be at Contractor's sole expense), without additional cost to the Owner. In such event, the Contractor shall continue to assume responsibility for his performance and for completion within the required dates.
- 12.15 The Contractor shall be responsible for taking all steps necessary to ascertain the nature and location of the Work and the general and local conditions which can affect the Work or the cost thereof. Failure by the Contractor to fully acquaint himself with conditions which may affect the Work, including, but not limited to conditions relating to access, transportation, handling, storage of materials, availability of labor, water, roads, weather, topographic and subsurface conditions, Separate Prime Contractor conditions and schedules, applicable provisions of law, and the character and availability of equipment and facilities needed prior to and during the execution of the Work, shall not relieve the Contractor of his responsibilities under the Contract Documents and shall not constitute a basis for an adjustment in the Contract Sum or the Contract Time under any circumstances. The Owner assumes no responsibility for any understanding or representation about conditions affecting the Work made by any of its officers, employees, representatives, or agents prior to the execution of the Contract, unless such understandings or representations are expressly stated in the Contract Documents.

ARTICLE 13 - INDEMNIFICATION

- 13.1 The parties agree that 1% of the total compensation paid to the CONTRACTOR for performance of this Agreement shall represent the specific consideration for the CONTRACTOR'S indemnification of the OWNER as is set forth in the General Conditions and Contract Document.
- 13.2 It is the specific intent of the parties hereto that the indemnification below complies with Florida Statute 725.06 (Chapter 725). It is further the specific intent and agreement of the parties that all of the Contract Documents on this Project are hereby amended to include the foregoing indemnification and the "Specific Consideration" therefore.
- 13.3 CONTRACTOR shall indemnify and hold harmless the OWNER, their officers and employees, from liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the CONTRACTOR and persons employed or utilized by the CONTRACTOR in the performance of this construction contract. Regardless of the foregoing the indemnification herein shall be the greater of the CONTRACTORS insurance coverage for such claim or One million dollars, whichever is greater.
- 13.4 The Owner shall be liable only to the extent of its interest in the Project, and no officer, director, partner, agent or employee of the Owner shall ever be personally or individually liable with respect to this Agreement or the Work. Any subcontract entered into by the Contractor shall include the foregoing limitation, which shall be effective in the event the Owner ever succeeds to the Contractor's rights and obligations under a subcontract.

ARTICLE 14 – OWNER DIRECT PURCHASE PROGRAM

- 14.1 The Owner shall appoint the Contractor as the Owner's authorized representative with respect to any matter arising out of the purchase orders under this program. The Contractor will cooperate fully with the Owner with respect to the implementation of a tax exempt direct material/equipment purchase program involving the direct purchase of various construction materials, supplies and equipment that is currently part of this Contract. The Owner shall obtain, with the assistance of the Contractor, the proper authorization from the State of Florida in the form of a Technical Assistance Advisement (TAA).

The Owner Direct Purchase Program is attached hereto as **Exhibit “ A,”** controls the Direct Purchase Program for the Project. The Direct Purchase Program will be operated in accordance with the following provisions:

- 14.1.(a) The Owner will issue its own purchase orders directly to the third party vendor or supplier of material and equipment purchased under the Direct Purchase Program. The purchase order will be accompanied by the Owner's Exemption Certificate which includes its name, address, and the exemption number with issuance and expiration date.
 - 14.1.(b) All material and equipment purchased under the Direct Purchase Program is sold directly to the Owner and is directly invoiced by the vendor or supplier.
 - 14.1.(c) The Owner takes title and possession of all materials and equipment purchased under the Direct Purchase Program from the vendor or seller before they are incorporated into the Project.
 - 14.1.(d) The Owner assumes all risk of loss on all material and equipment purchased under the Direct Purchase Program. The Contractor cannot be held liable for damage or loss to the material or equipment.
 - 14.1.(e) The Owner is responsible for and pays the premiums on all insurance and/or bonding on materials or equipment purchased under the Direct Purchase Program. The Contractor does not share any economic benefits of proceeds from bond or insurance covering risk of damage or loss of the material or equipment.
 - 14.1.(f) The Owner makes direct payment to the third party vendor or seller for all purchases from its own funds or accounts for all purchases under the Direct Purchase Program.
- 14.2 The Owner agrees to process its purchase orders so that the progress of construction is not jeopardized. Should the Owner fail to process the purchase orders within a time frame so as not to delay the construction, the Contractor shall, at its sole discretion, void the Owner purchase order and purchase the item direct thereby waiving any rights the Owner may have for a direct purchase tax savings. Should the items included in the purchase order represent any materials, supplies or equipment that is part of a subcontractor's scope of Work, any terms and conditions that the subcontractor deems to be warranted to protect their interest, shall also be included and/or substituted. Vendors and suppliers must be approved by the Owner prior to the processing of purchase orders.

- 14.3 The items being purchased shall be purchased from the vendors and suppliers selected by the Contractor and/or the subcontractor for prices negotiated by the Contractor and/or subcontractor.
- 14.4 The Contractor is responsible for establishing an accounting system that will adequately track and monitor the direct purchases made by the Owner. The determination of the adequacy of the accounting system shall be mutually agreed upon between the Contractor and the Owner. The system developed by the Contractor shall track and monitor that materials purchased (and shall adequately identify the same), costs, tax savings, and such other charts of accounts or information as may be reasonable requested by the Owner. The Contractor shall submit a monthly accounting report of this information with the Contractor's application for payment.
- 14.5 The Contractor shall provide all rough drafts of purchase orders to the Owner for processing in such time and sequence that the Work will not be impeded or delayed in any manner. Notwithstanding anything in this Article 10.3 to the contrary, the Contractor remains fully responsible under its Contract with the Owner, and the implementation of this direct purchase program shall not be used in any manner by the Contractor to justify any delay unless such delay is a direct result of the Owner's failure to comply with the terms of the Direct Owner Purchase Program through no fault of the Contractor. Should a delay be incurred that is not the result of the Owner's failure, as stated above, the Contractor shall be held accountable for such a delay. The Contractor, for \$10.00 and other valuable consideration, the adequacy of receipt of which is hereby acknowledged and deemed to be sufficient, does hereby release, waive and hold harmless the Owner from and against any claim for damages, acceleration damages, or any other matter, claim or damage that may arise from or be related to in any way the Owner's Direct Purchase Program to the extent stated herein.
- 14.6 The Contractor shall be responsible for all purchases in the same manner as if the Contractor had purchased the items, inclusive of managing the warranties for the Owner. The Contractor shall cooperate with the Owner and take all action necessary to assure that all warranties with respect to any materials or equipment which may be available from any vendor are passed-through to the Owner.
- 14.7 Modification of the Contract Sum will made by on (1) change order (or additional change orders in the sole discretion of the Owner) prior to final payment unless the Contract period crosses the Owner's fiscal year, in which case, one (1) change order will occur for each fiscal year, one prior to the close of the first year, and the other during the second fiscal year.

- 14.8 The Contractor and its surety hereby agree that the performance bond penal amount shall be unaffected by any direct purchase deductive change order which is made pursuant to this program.
- 14.9 The Contractor agrees that its builder's risk insurance coverage amount shall be unaffected by any direct purchase deductive change order implemented pursuant to this program.
- 14.10 Payment shall be directly made by the Owner to the vendor for any Direct Purchases.
- 14.11 To the extent authorized under Florida law, Owner agrees to indemnify and hold harmless Contractor, its subcontractors and suppliers of and from any claims, liability, or responsibility to the State of Florida for any action the State may take against any of them for the payment of any sales or use taxes as a result of Owner's direct purchase of such materials, supplies or equipment.
- 14.12 The Owner shall have the sole option to require the vendor to include a supply bond in the amount of 100% of the purchase order price. The bond shall be from a qualified surety company authorized to do business in the State of Florida and acceptable to the Owner and Contractor. The cost of the supply bond shall be included in Contractor's GMP.
- 14.13 The Owner agrees to make payments by the 15th of the month providing the Contractor processes the invoices and delivers same to the Facilities Division by the 20th of the preceding month.
- 14.14 Owner shall not withhold retainage on any payments made to the vendor.

ARTICLE 15 – TERMS

- 15.1 Limitation of Liability. The Owner shall be liable only to the extent of its interest in the Project, and no officer, director, partner, agent or employee of the Owner shall ever be personally or individually liable with respect to this Agreement or the Work. Any subcontract entered into by the Contractor shall include the forgoing limitation, which shall be effective in the event the Owner ever succeeds to the Contractor's rights and obligations under a subcontract.

- 15.2 Unless the context of this Agreement otherwise clearly requires, references to the plural include the singular, references to the singular include the plural, the term "including" is not limiting, and the terms "hereof", "herein", "hereunder", and similar terms in the Contract Documents refer to the Contract Documents as a whole and not to any particular provision thereof, unless stated otherwise.
- 15.3 Gender. Unless the context clearly indicates to the contrary, pronouns having a neuter, masculine or feminine gender shall be deemed to include the others.
- 15.4 Entire Agreement. This Agreement and the Construction Documents incorporated herein by reference constitute the entire Agreement between the parties with respect to the matters covered by this Agreement. All prior negotiations, representations and agreements not incorporated in this Agreement are cancelled. This Agreement can be modified or amended only by a written document duly executed by the parties or their duly appointed representative.
- 15.5 Binding Effect. Each and all of the covenants, terms, provisions and agreements contained in this Agreement shall be binding upon and inure to the benefits of the parties and their respective assigns, successors, subsidiaries, affiliates, holding companies and legal representatives, as allowed in this Agreement.
- 15.6 Notices. All notices shall be in writing, and may be served by (a) depositing the same in the United States mail addressed to the party to be notified, postpaid, and registered or certified with return receipt requested, (b) by delivering the same in person to such party, (i) personal delivery, or (ii) overnight courier, or (c) by facsimile transmission provided that a copy is sent on the same day, by 5 p.m., by either of the methods described in (a) or (b). Notice deposited in the mail shall be deemed to have been given on the third day next following the date postmarked on the envelope containing such notice, or when actually received, whichever is earlier. Notice given in any manner shall be effective only if and when received by the party to be notified. All notices to be given to the parties shall be sent to or delivered at the addresses or facsimile numbers set forth below:

If to Owner: Facilities Planning & Construction
The School District of Indian River County, Florida
6055 62nd Avenue
Vero Beach, FL 32967
Telephone: 772-564-5019

Contractor: 1st Fire & Security, Inc.
Lena Andrews
610 1ST Street, Suite 3
Vero Beach, FL 32962
Telephone: 772-794-2220
lana@1stfire.com

By giving the other party at least 15 days written notice, each party shall have the right to change its address and specify as its new address any other address in the United States of America.

- 15.7 Waiver. No consent or waiver, express or implied, by either party to this Agreement to or of any breach or default by another in the performance of any obligations shall be deemed or construed to be consent or waiver to or of any other breach or default by that party. Except as otherwise provided in this Agreement, failure on the part of any party to complain of any act or failure to act by another party or to declare the other party in default, irrespective of how long such failure continues, shall not constitute a waiver of the rights of that party.
- 15.8 Captions. The headings used for the various portions of this Agreement and the Construction Documents are inserted only as a matter of convenience, and for reference, and in no way define, limit or describe the scope or the intent of this Agreement, any section of this Agreement, or any section of the Contract Documents.
- 15.9 Severability. In the event the provisions of this Agreement are determined by a Court of competent jurisdiction to be illegal or unenforceable, then such unenforceable or unlawful provision shall be excised from this Agreement, and the remainder of this Agreement shall continue in full force and effect. Notwithstanding the foregoing, if the result of the deletion of such provision will materially and adversely affect the rights of a party, such party may elect, at its option, to terminate this Agreement in its entirety.
- 15.10 Cumulative Remedies. All rights, powers, remedies, benefits, and privileges are available under any provision of this Agreement to any party, is in addition to and cumulative of any and all rights, powers, remedies, benefits and privileges available to such party under all other provisions of this Agreement, at law or in equity.
- 15.11 Approval. Whenever any review or approval is required by any party, such party agrees that such review or approval will be promptly and expeditiously prosecuted to conclusion.

- 15.12 Further Assurances. The parties agree to execute any and all further instruments and documents, and take all such action as may be reasonably required by any party to effectuate the terms and provisions of this Agreement and the transactions contemplated in this Agreement.
- 15.13 No Partnership or Joint Venture. It is understood and agreed that nothing contained in this Agreement shall be deemed or construed as creating a partnership or joint venture between the parties or any third party, or cause any party to be responsible in any way for the debts and obligations of the other party.
- 15.14 No Construction Against Drafter. Each of the parties have been represented by legal counsel who have had ample opportunity to, and have, participated in the drafting of this Agreement. Therefore, this Agreement shall not be construed more favorably or unfavorably against any party.
- 15.15 Third Party Beneficiary. This Agreement has been made and entered into for the sole protection and benefit of the Owner, and its respective successors, and no other person or entity shall have any right or action under this Agreement.
- 15.16 No Assignments. This Agreement is for the personal services of the Contractor, and may not be assigned by the Contractor in any fashion, whether by operation of law or by conveyance of any type, including without limitation, transfer of stock in the Contractor, without the prior written consent of the Owner, which consent the Owner may withhold in its sole discretion.
- 15.17 Force Majeure. With regard to the performance under this Agreement, a party shall not be deemed to be in default of this Agreement, or have failed to comply with any term or conditions if, for reasons beyond the parties reasonable control, including without limitation acts of God, natural disaster, labor unrest, war, declared or undeclared, the existence of injunctions or requirements for obtaining licenses, easements, permits or other compliance with applicable laws, rules and regulations, such performance is not reasonably possible within such time periods, then the time for such performance shall be extended until removal of such reasons beyond the parties reasonable control, provided that the party commences such performance as soon as reasonably possible and diligently pursues such performance.
- 15.18 Governing Law and Venue. This Agreement shall be governed and construed under the laws of the State of Florida. Except for a suit in federal court, Indian River County, Florida shall be the proper place of venue for all suits to enforce this Agreement. Any legal proceeding arising out of or in connection with this Agreement shall be brought in the Circuit Courts of

Indian River County, Florida, or if appropriate, the United States District Court for the Southern District of Florida. Notwithstanding any other provision of the Contract Documents, the Owner does not agree to, nor shall the parties, arbitrate in any matter whatsoever any issue arising out of this Agreement, the Contract Documents or the performance thereof. The Owner does not agree to pay attorneys' fees to the prevailing party in connection with a dispute arising out of this Agreement or the Contract Documents.

- 15.19 Waiver of Jury Trial. The parties expressly waive the right to a jury trial.
- 15.20 Dispute Resolution. Prior to initiating any litigation arising out of the Agreement, the parties to submit the dispute to non-binding mediation by a mediator who is certified in Florida in an effort to resolve disputes in an expedient manner. Each party shall bear their own attorneys' fees, and the cost of the mediator shall be split between the parties.
- 15.21 Right to Enter this Agreement. Each party warrants and represents, with respect to itself, that neither the execution of this Agreement nor the performance of its obligations under this Agreement shall violate any legal requirement, result in or constitute a breach or default under any indenture, contract, or other commitment or restriction to which it is a party or by which it is bound. Each party also warrants and represents, with respect to itself, that the execution of this Agreement and the performances and obligations under this Agreement shall not require any consent, vote, or approval which has not been obtained, or at the appropriate time shall not have been given or obtained. Each party agrees that it has or will continue to have throughout the term of this Agreement the full right and authority to enter into this Agreement and to perform its obligation under this Agreement. Upon written request, each party agrees to supply the other party with evidence of its full right and authority.
- 15.22 Conduct While on School Property. The Contractor acknowledges that its employees and agents must behave in an appropriate manner while on the premises of any school facility and shall at all times conduct themselves in a manner consistent with School Board policies and subject to the administrator or designee. It will be considered a breach of this Agreement for any agent or employee of the Contractor to behave in a manner which is inconsistent with good conduct or decorum, or to behave in any manner which will disrupt the educational program or constitute any level of threat to safety, health, and well-being of any student or employee of the School Board. The Contractor agrees to immediately remove any agent or employee if directed to do so by the building administrator or designee.
- 15.25 Owner Transfer of Interest. If the Owner conveys its interest in the Project to a third party, any rights which the Owner may have against the Contractor

arising from this Agreement shall automatically transfer to such third party without the necessity of a written document or consent from the Contractor.

15.26 Public Entity Crime Information Statement and Debarment – Section 287.133(2)(a) of the Florida Statutes states: “A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.”

By signing this Agreement, Contractor certifies, to the best of its knowledge and belief, that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by a federal department or agency.
- (b) Have not, within a five-year period preceding the issuance of RFQ **#12-0-2019JC** been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
- (c) Are not presently indicted or otherwise criminally charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in the preceding paragraph (b).
- (d) Have not within a five-year period preceding the issuance of RFQ **#12-0-2019JC** had one or more public transactions (federal, state or local) terminated for cause or default.

Contractor agrees to notify School Board within 30 days after the occurrence of any of the events, actions, debarments, proposals, declarations, exclusions, convictions, judgments, indictments, informations, or terminations as described in paragraphs (a) – (d) above, with respect to Contractor or its principals.

- 15.28 No Waiver of Sovereign Immunity. Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable.
- 15.29 Non-Discrimination. The parties shall not discriminate against any employee or participant in the performance of the duties, responsibilities and obligations under this agreement because of race, color, religion, gender, age, marital status, disability, political or religious beliefs, national or ethnic origin.
- 15.30 Compliance with Federal Grant Requirements. If made applicable by the use of federal grant funds in the Project or any other requirement as set out below, Contractor and its subcontractors shall comply with the following enactments, rules, regulations and orders:

Executive Order 11246 of September 24, 1965, entitled "Equal Employment Opportunity," as amended by Executive Order 11375 of October 13, 1967, and as supplemented in Department of Labor regulations (41 CFR chapter 60). (All construction contracts awarded in excess of \$10,000 by grantees and their contractors or subgrantees).

Copeland "Anti-Kickback" Act (18 U.S.C. 874 and 40 U.S.C. 3145) as supplemented in Department of Labor regulations (29 CFR part 3).

Davis-Bacon Act (40 U.S.C. 3141 et seq.) as supplemented by Department of Labor regulations (29 CFR part 5). (Construction contracts in excess of \$2000 awarded by grantees and subgrantees when required by Federal grant program legislation).

Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 701 et seq.) as supplemented by Department of Labor regulations (29 CFR part 5). (Construction contracts awarded by grantees and subgrantees in excess of \$2000, and in excess of \$2500 for other contracts which involve the employment of mechanics or laborers).

All applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 7606), section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR

part 15). (Contracts, subcontracts, and subgrants of amounts in excess of \$100,000).

Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stat. 871).

ARTICLE 16 - PROJECT SIGNAGE

CONTRACTOR shall furnish and erect 1 signs at the Project site as directed by the PROJECT MANAGER. CONTRACTOR may install signage at the site subject to approval by the PROJECT MANAGER.

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed this Agreement. One counterpart each has been delivered to OWNER, CONTRACTOR, and the ARCHITECT. All portions of the Contract Documents have been signed or identified by OWNER and CONTRACTOR or by the ARCHITECT on their behalf.

OWNER: SCHOOL BOARD OF INDIAN RIVER COUNTY

CONTRACTOR: 1st FIRE & SECURITY, INC.

By _____
School Board Chairman
Mrs. Laura Zorc

By *Elena Acunoz*

Attest: _____
Superintendent
Dr. Mark J. Rendell

Attest: *Kim [Signature]*

(SEAL)

(CORPORATE SEAL)

Address for giving notices

Address for giving notices
610 1st Street, Suite 3
Vero Beach, FL 32962

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

License No. _____

Agent for service of process:

School Dist. Attorney

(If CONTRACTOR is a corporation, attach evidence of authority to sign.)

**FIRE ALARM REPLACEMENT – SEBASTIAN RIVER HIGH SCHOOL
For The School Board of Indian River County Project No. SDIRC 12-0-2019JC**

Exhibit A

Owner Direct Material/Equipment Purchase Program

1. The Subcontractor has included Florida State Sales and other applicable taxes in his bid for material, supplies and equipment. The Owner, being exempt from sales tax, reserves the right to make direct purchases of various construction equipment, materials or supplies included in the Subcontractor's bid and/or contract, substantially in accordance with the form of Purchase Order attached herewith.

Any equipment, materials or supplies directly purchased by the Owner that are included in the Subcontractor's contract shall be referred to as Owner-Purchased Materials and the responsibilities of both Owner and Subcontractor relating to such Owner-Purchased Materials shall be governed by the terms and conditions of the procedures. The Owner will own and hold full title to all Owner-Purchased Materials.

2. Material suppliers shall be selected by the Subcontractor awarded the subcontract.

The Subcontractor has included the price for all construction materials in his bid. Owner Purchasing of construction materials, if selected, will be administered on a deductive Change Order basis.

3. Subcontractor shall provide Contractor a list of all intended suppliers, vendors, and material men for consideration as Owner-Purchased Materials. This list shall be submitted at the same time as the preliminary schedule of values. The Subcontractor shall submit a description of the materials to be supplied, estimated quantities and prices.

4. Upon request from Contractor, and in a timely manner, Subcontractor shall prepare a standard Purchase Order Requisition Form in a form acceptable to the Owner and the Contractor, to specifically identify the materials which Owner had, at its sole option, elected to purchase directly. The Purchase Order Requisition Form shall include:

- A. The name, address, telephone number and contact person for the material supplier.

- B. Manufacturer or brand, model or specification number of the item.

- C. Quantity needed as estimated by the Subcontractor.
- D. The price quoted by the supplier for the materials identified therein.
- E. Any sales tax associated, with such quote.
- F. Delivery dates as established by Subcontractor.

Subcontractor shall include reference to any terms and conditions which have been negotiated with the vendors; i.e., payment terms, warranties, retainage, etc.

Such Purchase Order Requisition Forms are to be submitted to Contractor's designated representative no less than fifteen (15) days prior to the need for ordering such Owner-Purchased Materials, in order to provide sufficient time for Owner review and approval and to assure that, such Directly Purchased Materials may be directly purchased by Owner and delivered to the Project site so as to avoid any delay to the Project.

- 5. After receipt of the Purchase Order Requisition Form, Owner shall prepare its Purchase Orders for equipment, materials or supplies which the Owner chooses to purchase directly. Pursuant to the Purchase Order, the vendor will provide the required quantities of material at the price established in the vendor's quote to the Subcontractor, less any sales tax associated with such price. Promptly upon receipt of each Purchase Order, Subcontractor shall verify the terms and conditions of the Purchase Order prior to its issuance to supplier and in a manner to assure proper and timely delivery of items. Owners Purchasing Director or his designated representative shall be the approving authority for the Owner on Purchase Orders in conjunction with Owner-Purchased Materials. The Purchase Order shall require that the supplier provide the required shipping and handling insurance. The Purchase Order shall also require the delivery of the Owner-Purchased Materials on the delivery dates provided by the Subcontractor in the Purchase Order Requisition Form and shall indicate F.O.B. jobsite.
- 6. In conjunction with the execution of the Purchase Orders by the suppliers, the Subcontractor shall execute and deliver to the Owner, through the Contractor, one or more deductive Change Orders, referencing the full value of all Owner-Purchased Materials to be provided by each supplier from whom the Owner elected to purchase material directly, plus all sales tax savings associated with such materials in Subcontractor's bid to Contractor.

7. All shop drawings and submittals shall be made by the Subcontractor in accordance with the Project Specifications.
8. Subcontractor shall be fully responsible for all matters relating to the receipt of materials furnished by Owner in accordance with these Procedures, including, but not limited to, verifying correct quantities, verifying documentation of orders in a timely manner, coordinating purchases, providing and obtaining all warranties and guarantees required by the Contract Documents, inspection and acceptance of the goods at the time of delivery, and loss, or damage to equipment and materials following acceptance of items by the Owner due to the negligence of the Subcontractor. The Subcontractor shall coordinate delivery schedules, sequence of delivery, loading orientation, and other arrangements normally required by the Subcontractor for the particular materials furnished. The Subcontractor agrees to indemnify and hold harmless the Owner from any and all claims of whatever nature resulting from non-payment of goods to suppliers arising from the actions or directions of Subcontractor. Owner purchased materials shall be stored at the construction site.
9. As Owner-Purchased Materials are delivered to the jobsite, the Subcontractor and the Contractor, as County's Representative, shall visually inspect all shipments from the suppliers, and approve the vendor's invoice of material delivered. The Subcontractor shall assure that each delivery of Owner-Purchased materials is accompanied by adequate to identify the Purchase Order against which the purchase is made. This documentation may consist of a delivery ticket and an invoice from the supplier conforming to the Purchase Order, together with such additional information as the Owner or Contractor may require. The Contractor, as Owner's Representative, shall verify in writing to the Owner the accuracy of the delivery ticket. The Subcontractor will then forward the invoice to the Owner through the Contractor for payment. The invoice shall be thereupon furnished to the Finance Department for processing and payment in the manner as all other Osceola School District invoices are processed. The Owner shall have the right to assign personnel to verify and audit the accuracy of all Director Purchase Documents.
10. The Subcontractor shall insure that Owner-Purchased Materials conform to the Specifications, and determine prior to incorporation into the work if such materials are patently defective, and whether such materials are identical to the material ordered and match the description on the bill of lading. If the Subcontractor discovers defective or non-conformities in the Owner-Purchased Material upon such visual inspection, the Subcontractor shall not utilize such non-conforming or defective materials in the work and instead shall promptly notify the vendor of the defective or non-conforming condition

in order to pursue repair or replacement of those materials without any undue delay or interruption to the Project. Additionally, the Subcontractor shall notify the Owner, through the Contractor, of such occurrence. If the Subcontractor fails to perform such inspection and otherwise incorporated Owner-Purchased Materials, the condition of which it either knew or should have known by performance of an inspection, Subcontractor shall be responsible for all damages to County resulting from Subcontractor's incorporation of such materials into the Project, including liquidated or delay damages. In the event that materials furnished are found to be defective or non-conforming, the Subcontractor shall promptly take action to remedy the defect or non-conformance so as not to delay the work.

11. The Subcontractor shall maintain records of all Owner-Purchased Materials it incorporates into the work from the stock of Owner-Purchased Materials in its possession. The Subcontractor shall account monthly to the Owner, through the Contractor, for any Owner-Purchased Materials delivered into the Subcontractor's possession, including portions of all such materials which have been incorporated into the work.
12. The Subcontractor, as the Owner's agent, shall be responsible for obtaining and managing all warranties and guarantees for all material and products as required by the Contract Documents. All repair, maintenance or damage-repair calls shall be forwarded to the Subcontractor for resolution with the appropriate supplier or vendor.
13. Notwithstanding the transfer of Owner-Purchased Materials by the Owner to the Subcontractor's possession, the Owner shall retain title to any and all Owner-Purchased Materials.
14. The transfer of possession of Owner-Purchased Materials from the Owner to the Subcontractor shall constitute a bailment for the mutual benefit of the Owner and the Subcontractor. The Owner shall be considered the bailor and the Subcontractor the bailee of the Owner-Purchased Materials. Owner-Purchased Materials shall be considered returned to the Owner for the purposes of its bailment at such time as they are incorporated into the Project or consumed in the process of completing the Project. All Owner-Purchased Materials shall be stored at the construction site.
15. The insurance purchased and maintained by the Contractor shall be sufficient to protect against any loss of or damage to Owner-Purchased Equipment, Materials or Supplies. Such insurance shall cover the full value of any Owner-Purchased Materials not yet incorporated into the Project from the time the Owner first takes title. The Owner shall be named as an Additional Insured Party on such policies of insurance. The Owner will bear the costs of all Payment and Performance Bonds and Owner's Insurance

including Builder's Risk Insurance as a reimbursable expense to the Contractor. The Owner as an additional named insured on the Contractor's Builder's Risk Insurance and, in the event of damage or destruction to the Owner-Purchased Materials, the Owner will receive all proceeds derived from all claims against insurers or others to pay for repair or reconstruction as a result of damage or destruction.

16. The Owner shall in no way be liable for interruption or delay in the Project, for any defects or other problems with the Project, or for any extra costs or time resulting from delay in the delivery of, or defects in, Owner-Purchased Materials when such delay is a result of the failure of the Subcontractor's performance.
17. On a monthly basis, Subcontractor shall be required to review invoices submitted by all suppliers of Owner-Purchased Materials delivered to the Project site during that month and either concur or object to the Owner's issuance of payment to the suppliers, based upon Subcontractor's records of material delivered to the site and any defects in such materials.
18. In order to arrange for the prompt payment to the supplier, the Subcontractor shall provide to the Owner, through the Contractor, a list indicating the acceptance of the goods or materials in accordance with the established monthly Payment Request Schedule. The list shall include a copy of the applicable Purchase Order, invoices, delivery tickets, written acceptance of the delivered items, and such other documentation as may be reasonably required by the Owner. Upon receipt and verification of the appropriate documentation, the Owner shall prepare a check drawn to the supplier based upon the receipt of data provided. This check will be released, delivered, and remitted directly to the supplier. The Subcontractor agrees to assist the Owner to immediately obtain a partial or final release of lien waiver as appropriate.
19. The Owner's direct purchase of equipment, materials or supplies, as provided herein does not relieve the Contractor or any Subcontractor of any obligation required pursuant to the contract or subcontract pertaining to the performance of work, except as to the Owner's obligation to make direct payments to such vendors and may reduce the bonds to the extent permitted by Section 255.05, F.S.

ADDENDUM TO VENDOR'S AGREEMENT
BETWEEN
THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
AND 1ST FIRE & SECURITY, INC.

This Addendum is incorporated within the VENDOR'S Agreement between THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA (hereafter referred to as "SCHOOL BOARD") and **1ST Fire & Security, Inc.** (hereafter referred to as "VENDOR").

In order to conduct the scope of work covered by the VENDOR'S Agreement, the VENDOR has requested access to various SCHOOL BOARD documents ("SCHOOL BOARD Records") including, without limitation, certain documents that contain information relating to the security systems for property owned or leased by SCHOOL BOARD or that depict the internal layout and structural elements of SCHOOL BOARD-owned or leased buildings. All of VENDOR'S records and notes regarding the work performed under the VENDOR'S Agreement shall be referred to herein as "VENDOR'S Documents."

The VENDOR hereby acknowledges that the SCHOOL BOARD Records and VENDOR'S Documents are public records. Pursuant to Section 119.0701, Florida Statutes, VENDOR shall keep and maintain all public records required to perform the services required under this Agreement. The VENDOR acknowledges that VENDOR shall not release any SCHOOL BOARD Records or any VENDOR'S Documents to anyone other than SCHOOL BOARD'S Superintendent of Schools or to the designee of said Superintendent.

The VENDOR hereby acknowledges that some or all of SCHOOL BOARD Records and of VENDOR'S Documents are confidential and exempt from public inspection under state law and VENDOR acknowledges VENDOR'S duty and obligation to preserve the confidential and exempt nature of such materials. Specifically, Section 119.071(3)(b)1, Florida Statutes, states in pertinent part as follows: "Building plans, blueprints, schematic drawings, and diagrams... which depict the internal layout and structural elements of a building... or other structure owned or operated by an agency are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution [the provisions commonly referred to as the public records laws]." In addition, Section 281.301(1), Florida Statutes, states in pertinent part as follows: "Information relating to the security systems for any property owned by or leased to the state or any of its political subdivisions... including all records, information,... schematic diagrams... are confidential and exempt from ss. 119.07(1) and 286.011 and other laws and rules requiring public access or disclosure."

VENDOR shall immediately notify SCHOOL BOARD'S custodian of public records of any request received by VENDOR from any third person for the inspection or copying of public records. The VENDOR shall not directly deliver any public records to any third person, but rather shall immediately provide SCHOOL BOARD'S custodian of public records with copies of any public records that have been requested by any third party. VENDOR shall 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 VENDOR'S Agreement's term and following completion of the VENDOR'S Agreement if VENDOR does not transfer the public records to SCHOOL BOARD. Upon completion of the VENDOR'S Agreement, VENDOR shall transfer, at no cost, to SCHOOL BOARD all public records in possession of VENDOR required to perform the services under the VENDOR'S Agreement. Upon VENDOR'S transfer to SCHOOL BOARD of all public records upon completion of the services required under the Agreement, VENDOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If VENDOR keeps and maintains any public records upon completion of the VENDOR'S Agreement with SCHOOL BOARD, VENDOR shall meet all applicable requirements for retaining public records and preserving any applicable confidentiality or exemptions. All records stored electronically must be provided to SCHOOL BOARD, upon request from SCHOOL

BOARD's custodian of public records, in a format that is compatible with SCHOOL BOARD's information technology systems.

IF THE VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, THE VENDOR SHALL CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: Brenda.davis@indianriverschools.org.

The VENDOR agrees to comply with the foregoing requirements governing the custody of and access to public records and to confidential and exempt information under applicable law.

SUPERINTENDENT'S EMPLOYMENT AGREEMENT

This Agreement made this 12th day of May, 2015, by and between the SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA (hereinafter "School Board") and Mark J. Rendell, Ed.D. (hereinafter "Superintendent").

WITNESSETH:

WHEREAS, the School Board wishes to retain the Superintendent to provide all of the services of Superintendent, fully and faithfully, consistent with the spirit, intent and statutory requirements regarding the duties and responsibilities of a school superintendent in the State of Florida; and

WHEREAS, the School Board shall appoint the authorized Superintendent of Schools for the District pursuant to Section 1001.50, Florida Statutes;

WHEREAS, the Superintendent is willing to provide said services and will faithfully and fully comply with the duties and responsibilities of his office as outlined herein, as well as provide those services to the School Board as are requested by the School Board throughout the term of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth hereinafter, it is agreed as follows:

I. Superintendent of the School District of Indian River County.

The School Board hereby appoints Mark J. Rendell, Ed.D as Superintendent of Schools for the School District of Indian River County, effective July 1, 2015.

II. Services and Duties.

A. Superintendent Is the Chief Executive Officer.

The superintendent shall have and exercise all powers, and perform all duties, provided or required by law. The Superintendent shall use his best efforts and devote his full working time to provide those services and work required of the Superintendent by law, such additional duties as are prescribed by the School Board and the job description adopted by the School Board. The Superintendent shall be the Chief Executive Officer of the School District, and, subject to conformance with applicable laws and School Board policies (duly enacted pursuant to law) and directives of the School Board (by majority vote or consensus by a quorum present at a duly conducted public meeting), shall have charge of the administration of all schools, facilities and personnel within the District. The Superintendent shall provide supervision directly and indirectly of all staff members and shall organize, reorganize and arrange the administrative and supervisory staff as best serves the School District subject to approval by the School Board.

B. Conformance With Law and Duly Enacted Board Policy and Directive.

The Superintendent's duties relating to the District's school system shall be those provided by the rules and policies of the School Board, laws of the State of Florida, rules and regulations of other appropriate administrative agencies, including but not limited to the Florida Department of Education and the United States Department of Education, and such special duties and

functions as may be prescribed or assigned by the School Board through mutual goal setting or other forms of direction. All of such duties shall be performed within the time frames or deadlines imposed by law, applicable policy, rule, or goal setting. Absent a legally imposed time frame, the Superintendent shall perform his duties within a reasonable period of time and with due regard for promptness, diligence and professionalism.

C. Obligation of the Superintendent to Present Matters for Decision.

The Superintendent is required by law, School Board policy, and, from time to time, by direction of the School Board, to bring certain matters before the School Board for consideration, decision, or other action. In addition to such matters, the Superintendent is charged to exercise his best professional judgment and shall timely present to the School Board such recommendations which the Superintendent may determine are reasonably necessary for the successful accomplishment of his duties as Superintendent.

D. Devotion of Resources.

The Superintendent shall assign or devote such resources and personnel in a manner which in his judgment best serves the interest of the School District of Indian River County, Florida, consistent with law and the policies and direction of the School Board of Indian River County.

E. Certification.

The Superintendent shall at all times throughout the term of this Agreement obtain, (if necessary), maintain and keep current a valid

certification in administration and supervision or equivalent, as issued by the Florida Department of Education. The Superintendent shall notify the School Board immediately of any change in the status of such certification. Suspension, revocation, or lapse of such certification shall be deemed a breach of this Agreement by the Superintendent and shall release the School Board from all obligations under this Agreement. Additionally, the Superintendent shall obtain the Chief Executive Officer Leadership Development Program Certificate pursuant to Section 1001.47, Florida Statutes, as provided in paragraph VI.C hereinafter, entitled "Chief Executive Officer Leadership Development Program Certificate". As provided in that paragraph, the School Board shall fund the reasonable and necessary expenses incurred by the Superintendent in obtaining the Leadership Development Certificate.

F. Responsibility to Keep the Individual School Board Members Informed of Material Matters.

The Superintendent shall, by means of communications consistent with the Public Records Act (Chapter 119, Florida Statutes), and the Sunshine Law (Section 286.011, Florida Statutes), keep the individual School Board members informed of matters that are material and significant in the reasonable discretion of the Superintendent.

III. Term of Agreement.

This Agreement for Superintendent duties shall commence on July 1, 2015, and shall remain in full force and effect, continuously, until midnight, June 30, 2018,

unless terminated sooner pursuant to this Agreement. This Agreement is for a three (3) year term of employment, and will roll forward after the second year, unless the Board takes action as more fully provided in paragraph IV below. Commencing June 1, 2015 and ending June 30, 2015, for a total of seventeen (17) work days (the "Transition Period"), Dr. Rendell shall be a Consultant to the School Board, review pertinent information and meet with the current Superintendent as needed, to evaluate the School District and transition into the position of Superintendent. The services to be provided by Dr. Rendell during the Transition Period will not constitute employment by the School Board and the Superintendent will not be an employee of the School Board until July 1, 2015. Dr. Rendell will be compensated for his consulting services on a per diem basis in an amount to be determined by reference to the base salary provided for in paragraph VI.A., below, plus One Thousand Six Hundred Sixty Two and 05/100 Dollars (\$1,662.05) which constitutes one (1) month COBRA family health insurance premium coverage. Additionally, the School Board will pay for the costs of Dr. Rendell's attendance at the FADSS/FSBA joint summer conference which he will attend during the Transition Period.

IV. Agreement Renewal.

On or before June 30, 2017, the School Board may by majority vote, decline to employ the Superintendent for the fourth year of this Agreement. In the event that the School Board does not affirmatively decline the fourth year of the Agreement and the Agreement therefore rolls over, upon terms and conditions mutually agreed upon, then on or before June 30, 2018, and on the same day of each year thereafter in which the contract has rolled over

for an additional year, the School Board may decline to renew the Agreement, or any extension thereof, in the same manner as provided herein. Nothing herein will prevent the School Board and the Superintendent to agree to an extension of this Agreement for a term in excess of one year.

- A. The School Board can extend the Superintendent's Agreement for one (1) or more years beyond June 30, 2018, on terms and condition, including compensation, to be determined by mutual consent.

V. Termination of the Agreement.

- A. Termination of the Agreement Without Cause. Notwithstanding any other provision of this Agreement, the School Board reserves the right at any time during the term of this Agreement or any renewal or extension thereof, in its sole discretion, to terminate this Agreement and the Superintendent's employment without cause. However, if the Superintendent is terminated and released from his Agreement and this Agreement is thereby terminated pursuant to this provision, then the Superintendent shall receive his terminal pay calculated as for any administrative employee pursuant to paragraph VI.G hereof, plus his base salary only, without any other benefits, including monetary benefits, for a period of twenty (20) weeks from the date of the School Board vote to terminate pursuant to this provision. The Superintendent agrees that the School Board shall have the sole and absolute discretion to decide upon such termination under this paragraph and that in the event of such termination, the Superintendent waives all rights to

contest or challenge the School Board's decision and will accept the payments provided in this paragraph in full satisfaction of the Board's obligations under this Agreement and in full release of any and all claims against the School Board under this Agreement. Nothing herein prevents the School Board and Superintendent from negotiating a lump sum payment in lieu of the periodic payments provided for herein.

B. Termination for Cause. The School Board may terminate for cause in accordance with the following procedures:

1. The School Board may terminate for cause at any duly conducted meeting, provided however, that no action will be maintained to terminate the Superintendent for cause without first giving the Superintendent thirty (30) days prior written notice of the cause and an opportunity for the Superintendent to cure such cause by initiating corrective action in good faith regarding the cause specified in such notice within said thirty (30) day period of time. The term "cause" as it is used in this Agreement shall mean any material breach of this Agreement, violation of any requirement or provision of Florida Statutes, School Board policy or clearly established legal precedence, a failure to meet or make reasonable progress to the meeting of the annual goals established pursuant to paragraph VII of this Agreement, a failure to perform the duties of the office as provided by law or this Agreement, failure to follow the direction of the collective School

Board acting in accordance with law, and/or any matter that would be a basis for termination for cause that would apply to other instructional personnel of the School District as specified in Section 1012.33, Florida Statutes, as the same may be amended from time to time.

2. However, the Superintendent will not receive an opportunity to cure if the cause is any act or matter that would be sufficient to terminate the employment of a member of the administrative or instructional staff or for any of the grounds mentioned as a basis for possible suspension or dismissal in Section 1012.33, Florida Statutes, as it may be amended from time to time.
3. If the School Board terminates the Superintendent for cause, the Superintendent's sole legal remedy will be an action for breach of contract in a court of appropriate jurisdiction and venue.
4. If the Superintendent is terminated for cause and a court of appropriate jurisdiction fails to reverse that decision the Superintendent shall not receive the twenty (20) weeks base salary provided for in subparagraph A. hereinabove. However, if a court determines that the School Board did not properly terminate the Superintendent for cause, the parties hereby agree that such termination from employment will be deemed a termination without cause pursuant to the provisions of subparagraph A. above, and the Superintendent will be entitled to the twenty (20) weeks of

pay and terminal pay in accordance with the provisions of said subparagraph. Accordingly, the actual damages to be suffered upon a breach of the Agreement are not reasonably ascertainable by the parties at this time, and the parties agree that a reasonable amount of damages upon a breach by the School Board for failure to properly terminate the Superintendent for cause is twenty (20) weeks of pay and terminal pay under this Agreement, and that said amount is not a penalty.

5. If the Superintendent is terminated for cause, the Superintendent shall be entitled to no further compensation under this Agreement except terminal pay in accordance with sub-paragraph VI.G, *infra*.

C. Superintendent Termination of Agreement.

1. If the Superintendent decides to apply for any employment position outside the jurisdiction of the School Board, the Superintendent shall, prior to applying for the employment position, provide written notice to the School Board of the intended employment application.
2. If the Superintendent decides his employment as Superintendent shall end, the Superintendent shall provide at least thirty (30) days advance written notice to the School Board, and the Superintendent shall only receive payment under this Agreement for the balance of his base salary and benefits for the actual days he is performing duties as Superintendent and not for the remainder of the term of this Agreement. In the event the School Board breaches the Agreement, the

Superintendent may terminate the Agreement immediately.

3. If the Superintendent fails to comply with the notice provisions in subparagraphs V.C.1 and 2 above, the Superintendent agrees to pay to the School Board the value of any accrued terminal pay benefits as defined in paragraph VI.G. below, up to a maximum of Ten Thousand Dollars (\$10,000.00), with said sum being withheld from final monetary payments or otherwise paid by the Superintendent until the full cost is paid to the Board.
4. The payment which might be owed by the Superintendent pursuant to this section will not be owed if the Superintendent resigns after having been given notice of the School Board's intention to terminate his employment, without cause or for cause, nor will those payments be due if the Superintendent resigns his employment on account of any material breach of this Agreement by the School Board.

VI. Compensation.

For all services rendered by the Superintendent under this Agreement, the School Board shall pay and provide for the Superintendent the salary, and other benefits described hereafter:

- A. Base Salary. The Superintendent shall receive an annual salary of One Hundred Sixty Thousand Dollars (\$160,000.00) for the fiscal year July 1, 2015 through June 30, 2016, less appropriate deductions for employment taxes and income tax withholding. Beginning with the fiscal year July 1, 2016 - June 30, 2017, if the Superintendent receives an overall performance

rating of satisfactory or greater on the evaluation described in paragraph VII herein, then he shall receive for that fiscal year the same percentage wage increase, if any, on the same basis granted to other administrators of the District who are not eligible for a step increase during that fiscal year. In no event shall the Superintendent receive less in base salary in the second full year or subsequent year (or years, if any) than he did in the first year of this Agreement. This same procedure shall apply for each fiscal year after the fiscal year ending June 30, 2017, so long as this Agreement remains in effect.

- B. Retirement. The Superintendent shall participate in the Senior Management Category of the Florida Retirement System, subject to then applicable laws and rules relating to such category and program.
- C. Chief Executive Officer Leadership Development Program Certificate.

The parties agree that the Superintendent shall participate in, and receive the Chief Executive Officer Leadership Development Program Certificate pursuant to Section 1001.47, Florida Statutes, to the extent that program is in effect and an appointed Superintendent is permitted to participate. The School Board shall fund all reasonable and necessary costs incurred by the Superintendent in complying with the requirements of the program, and in obtaining and maintaining certification pursuant to the program requirements. Obtaining this certificate and maintaining it in good standing is a requirement of this Agreement, to the extent that Florida law provides for the continuation of the program and allows an appointed

superintendent to participate therein. In addition to the base salary provided in subparagraph A above, the Superintendent shall receive an annual performance salary incentive in the amount provided for elected Superintendents pursuant to Section 1001.47(5)(b), Florida Statutes, so long as the Superintendent has completed all phases of the program as described in that statutory section, and demonstrated successful performance as determined by the Florida Department of Education, as set forth in that statutory subparagraph. The precise amount of the Performance Salary Incentive shall be in the discretion of the School Board but shall be within the range established in the statute. In complying with this provision, no other consideration shall be due or payable from the School Board with respect to the Leadership Development Program Certificate.

- D. Civic and Community Activities Expenses. The School Board will annually budget a fund of Three Thousand Dollars (\$3,000.00) that the Superintendent shall have available to expend for civic and community activities, civic club memberships that the Superintendent believes will benefit directly or indirectly the School District, and activities that promote good relations with the public, business community and other community and civic leaders. The Superintendent must obtain the permission of the School Board to exceed Three Thousand Dollars (\$3,000.00) annually in expenditures in this category. However, notwithstanding any other provision hereof, in no event shall the Superintendent expend more than his purchase order authority for expenditures in this category, and all

expenditures in this category shall be reported to the Board at least quarterly or on such other schedule as the School Board may direct. Additionally, the School Board shall pay for membership of the Superintendent in the American Association of School Administrators and the Florida Association of District School Superintendents.

- E. Per Diem and Travel Expenses of the Superintendent Not Otherwise Accounted For. The School Board shall reimburse the Superintendent, for authorized and reasonably necessary travel and per diem expenses incurred as a result of the Superintendent providing services to the School District pursuant to this Agreement, in accordance with the provisions for per diem and travel expense reimbursement of public officers set out in Section 112.061, Florida Statutes, as it may be amended, and Chapter 112, Florida Statutes, generally.
- F. Leave. Vacation and leave (including sick leave) shall be the same as for other twelve (12) month administrative employees of the School District.
- G. Terminal Pay. Upon termination of employment the Superintendent shall receive in lump sum his lawfully allowed "Terminal Pay", pursuant to applicable state law, and subject to then existing School Board policies or rules, and subject to the limitations in Sections 1012.61 and 1012.65 Florida Statutes, as the same may be amended. This lump sum payment shall be in addition to any other amount payable to the Superintendent upon termination of employment under this Agreement. It is specifically understood and agreed that the computation of terminal pay for the

Superintendent shall be done under the same rules, limitations and policies as govern other School Board employees.

H. Disability or Death.

1. Termination for Disability. The School Board shall have the right to terminate the Superintendent's employment under this Agreement in the event of his disability to perform fully his duties.

a. The School Board shall pay up to Five Thousand Dollars (\$5,000.00) annually toward the premium for a disability policy of insurance that insures the Superintendent from and against disability that prevents him from performing the responsibilities of his job as Superintendent of Schools. The disability policy of insurance shall be procured through the School Board's then existing benefits plan available to all employees. The disability policy will provide as a benefit at least sixty percent (60%) of the base salary on a monthly basis up to a maximum amount specified in the policy.

b. Superintendent agrees that the School Board shall have the sole and absolute discretion to decide upon a termination for disability and said determination shall be based on a Florida licensed medical doctor determination of disability and inability to perform the essential requirements of the job with or without reasonable accommodation. In the event of such termination the Superintendent waives all right to contest or

challenge the School Board's decision in that regard and will accept the benefits provided in this subparagraph in full satisfaction of the School Board's obligations under this Agreement in full release of any and all claims against the School Board under this Agreement.

2. Payment in the Event of Death. In the event of the death of the Superintendent during the term of this Agreement, the School Board shall pay to his surviving spouse, if any, or if the Superintendent does not have a surviving spouse, to the estate of the Superintendent, all of the Superintendent's salary to which he was entitled through the date of his death, including any Terminal Pay amount to be paid as provided for in sub-paragraph VI.G, *supra*, payable within one month of the date of his death.

I. Other Benefits Not Specifically Mentioned in this Agreement. The Superintendent is eligible to participate in other benefits that are afforded twelve (12) month administrative employees of the School District, under the same terms and conditions as other senior administrative employees, including but not limited to life insurance, participation in the health plan, and participation in the Florida Retirement System at the senior management class level. The Superintendent shall also be eligible to exercise any retirement option available to other administrators of the School District. If the Superintendent retires from the School District, the Superintendent shall retain the right, under the same eligibility requirements as other

employees, to participate in such School District group insurance plans as are in effect at such time, if any, which participation shall be at no expense to the School Board.

- J. Budgetary Process. Nothing herein precludes the Superintendent from requesting that the School Board, through the budgetary process, include additional line items and/or authorization for expenditures as he shall deem reasonably necessary or appropriate for the operation of his office or the school system.

VII. Goals; Evaluations; Board Member Discussions and Board Action.

- A. Goals and Objectives. On an annual basis, no later than June 30, the School Board shall establish measurable goals for achievement by the Superintendent. These measurable goals shall be assessed, beginning upon the completion of the first year of employment, and annually thereafter, for purposes of negotiating increases in compensation, if any. The extent of accomplishment of these annual goals shall also be used for the purposes of increases tied to administrative step increases, if any, in future years, pursuant to the provisions in subparagraph VI.A of this Agreement.
- B. Annual Evaluation. Before the first day in May of each year during the term of this Agreement, the Superintendent shall report to the School Board his progress in meeting goals and performance objectives established as provided under sub-paragraph A, above, and such matters as he deems relevant to his performance under this Agreement. Between May 1st and June 30th of each year the School Board shall review with the Superintendent

his progress in meeting the goals and objectives and the working relationships among the Superintendent, School Board, faculty, staff, and community. Each individual member of the School Board may prepare and present a written or oral evaluation of the Superintendent's performance. The annual evaluation of the Superintendent's performance may include a formal evaluation procedure and form as may be mutually agreed upon by the School Board and the Superintendent. If agreement on the form for the evaluation is not mutually agreed, then it shall be as established by the School Board unilaterally. Any evaluation by a School Board member, whether written or oral, which indicates that the performance of the Superintendent has not been satisfactory overall shall include in writing the incidents or areas of unsatisfactory performance. The Superintendent shall be entitled to present a written response to any written unsatisfactory evaluations or evaluations by an individual School Board member which indicates a need for improvement. In the sole discretion of the School Board, the completion of the annual evaluation process may be extended in order to allow for the School District to receive the results of annually administered tests and assessments, and/or annually announced grades and results that are issued by the State or Federal Departments of Education, including statewide assessment results, and grades for individual schools. A delay in the receipt of such data or other good cause, as determined by the School Board in its sole discretion, may delay the completion of the evaluation process beyond the start of the next fiscal year. If there is such

delay, then any bonus or other compensation which the School Board may determine shall be retroactive to the beginning of the fiscal year.

C. Procedure for Discussion with School Board Members.

Each School Board member may meet individually with the Superintendent subject to applicable case law and legislation relating to open government to discuss how the particular board member views the performance of the Superintendent and his progress in light of School Board policy decisions and objectives. Such meetings shall consist of full, frank and honest exchanges, but shall not involve the discussion of any matter that is prohibited by law to be discussed in such private meeting. Without limitation, the Superintendent will not discuss with any School Board member, individually, any matter related to how another School Board member views any topic, nor shall any School Board member and the Superintendent act as a conduit for any other School Board member during the course of any such discussion. The purposes of these individual meetings may include the individual School Board informing the Superintendent how the individual Board member views the performance of the Superintendent or for the Board member to inform the Superintendent regarding matters of District business.

D. Referral of Matters to the Superintendent. Board members individually may not take action on behalf of the School District. Therefore, the members of the School Board will promptly refer to the Superintendent for his study and recommendation, criticism, complaints and suggestions called

to the attention of individual members of the School Board. Additionally, to the extent reasonably possible, the School Board as a body corporate will refer to the Superintendent for his study and recommendation, criticisms, complaints and suggestions called to the attention of the School Board so that the Superintendent may make his professional recommendations before the School Board takes action with respect to such matters.

VIII. Indemnification.

To the extent allowed by law, the School Board will defend, hold harmless and indemnify the Superintendent against any and all civil demands, claims, suits, actions, and legal proceedings brought against the Superintendent individually or in his capacity as agent or employee of the School Board that may arise while the Superintendent is acting within the scope of his employment and is not acting in bad faith or with malicious purpose or in a manner exhibiting wanton or willful disregard of human rights, safety, or property; and further, criminal litigation shall not be included in this indemnity clause. This clause shall be interpreted and construed in a manner not inconsistent with Florida Statutes governing the indemnification of School Board employees. No School Board member shall be personally liable to the Superintendent for any cost, expense, fee or judgment arising from matters described in this paragraph.

IX. Applicability of School Board Policy and Florida Law.

The Superintendent shall be bound by all policies of the School Board and shall faithfully enforce, administer and abide by the same. Additionally, the Superintendent is bound by the Code of Ethics for Public Employees and Officers in

Florida and all other laws of Florida that relate to the operation of the School District and the performance of his duties.

X. Annual Physical Examination.

Once each year during the term of employment under the Agreement, including any renewal, the School Board shall pay for a complete physical examination of the Superintendent by a primary care physician who is a participant of the School District's health network. The Superintendent agrees to undergo such an annual physical examination. The results of such examination shall be given to the School Board, prior to the evaluation process in paragraph VII.B., by the examining physician in the following form:

“In my opinion, based upon a complete physical examination of Mark J. Rendell, Ed.D, he is (is not) physically capable of carrying out the duties of Superintendent, with or without reasonable accommodation.”

(Signature of Physician)

XI. Severability.

If any of the provisions of this Agreement are held invalid it shall not affect the validity or enforceability of any other provision, and the invalid provision shall be deemed severed from the remainder of the Agreement, and the remainder of the Agreement shall be fully enforceable.

XII. Amendments.

This Agreement embodies the entire Agreement between the parties and all prior negotiations and understandings, whether written or oral, are deemed to be

**FIRST AMENDMENT TO SUPERINTENDENT'S
EMPLOYMENT AGREEMENT**

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA (hereinafter "School Board") and MARK J. RENDELL, Ed.D. (hereinafter "Superintendent") do hereby amend the Superintendent's Employment Agreement dated May 12, 2015 as follows:

1. Paragraph VII (A) of the Agreement is amended to provide that the School Board, on an annual basis no later than the first available School Board meeting in August of each year, shall establish measureable goals for achievement by the Superintendent. Otherwise, the remainder of the provisions in paragraph VII (A) shall remain in full force and effect.

2. Paragraph VII (B) of the Agreement is amended to provide that the Superintendent shall report to the School Board his progress in meeting goals and performance objectives established as provided in paragraph VII (A) above, and such matters as he deems relevant to his performance under the Agreement, on or before the first day of June of each year. Otherwise, the remainder of the provisions in paragraph VII (B) shall remain in full force and effect.

3. The remaining terms of the Superintendent's Employment Agreement shall otherwise remain in full force and shall be binding on the parties. The only exceptions are the terms that are expressly modified by this First Amendment.

SCHOOL BOARD OF INDIAN RIVER
COUNTY, FLORIDA

By: 
Dale Simchick, Chairperson

By: 
Mark J. Rendell, Ed.D., Superintendent

Date Approved: 1/26/16

Dated: 1/26/16

SECOND AMENDMENT TO SUPERINTENDENT'S EMPLOYMENT AGREEMENT

The School Board of Indian River County, Florida (hereinafter, "School Board") and Mark J. Rendell, Ed.D (hereinafter, "Superintendent") do hereby amend the Superintendent's Employment Agreement dated May 12, 2015, as amended by the First Amendment to Superintendent's Employment Agreement dated January 26, 2016 (hereinafter collectively, "Agreement"), as follows:

1. Paragraph IV of the Agreement is amended and restated as follows:

Agreement Renewal. On or before July 31, 2018, the School Board may by majority vote, decline to employ the Superintendent for the fifth year of this Agreement. In the event that the School Board does not affirmatively decline the fifth year of the Agreement and the Agreement therefore rolls over, upon terms and conditions mutually agreed upon, then on or before July 31, 2019, and on the same day of each year thereafter in which the contract has rolled over for an additional year, the School Board may decline to renew the Agreement, or any extension thereof, in the same manner as provided herein. Nothing herein will prevent the School Board and the Superintendent from agreeing to an extension of this Agreement for a term in excess of one year.

- A. The School Board can extend the Superintendent's Agreement for one (1) or more years beyond July 31, 2019, on terms and condition, including compensation, to be determined by mutual consent.
- B. In the sole discretion of the School Board, the action to extend or to decline to extend the Agreement may be delayed in order for the Superintendent to receive the results of annually administered student assessments and/or annually announced grades and results that are issued by the State or Federal Departments of Education, including statewide assessment results, and grades for individual schools. In the event the School Board wishes to exercise its discretion under this subparagraph, then the School Board shall no later than July 31 of each year articulate at a public meeting it is exercising its discretion to delay action on the extension or declination of extension of the Agreement, and shall provide the date upon which it will take such action.

2. Paragraph VII.B. of the Agreement is amended and restated as follows:

Annual Evaluation. On or before the second day in July of each year during the term of this Agreement, the Superintendent shall report to the School Board his progress in meeting goals and performance objectives established as provided under sub-paragraph A, above, and such matters as he deems relevant to his performance under this Agreement. During the two (2) week period following delivery of the Superintendent's progress report, the School Board shall review with the Superintendent his progress in meeting the goals and objectives and the working relationships among the Superintendent, School Board, faculty, staff, and community. Each individual member of the School Board may prepare and present a written or oral evaluation of the Superintendent's performance. The annual evaluation of the Superintendent's performance may include a formal evaluation procedure and form as may be mutually agreed upon by the School Board and the Superintendent. If agreement on the form for the evaluation is not mutually agreed, then it shall be as established by the School Board unilaterally. Any evaluation by a School Board member, whether written or oral, which indicates that the performance of the Superintendent has not been satisfactory overall shall include in writing the incidents or areas of unsatisfactory performance. The Superintendent shall be entitled to present a written response to any written unsatisfactory evaluations or evaluations by an individual School Board member which indicates a need for improvement. Thereafter, the School Board shall place the Superintendent's annual evaluation on a School Board business meeting agenda for action no later than July 31 of each year. In the sole discretion of the School Board, the completion of the annual evaluation process may be extended in order to allow for the School District to receive the results of annually administered tests and assessments, and/or annually announced grades and results that are issued by the State or Federal Departments of Education, including statewide assessment results, and grades for individual schools. A delay in the receipt of such data or other good cause, as determined by the School Board in its sole discretion, may delay the completion of the evaluation process beyond the start of the next fiscal year. If there is such delay, then any bonus or other compensation which the School Board may determine shall be retroactive to the beginning of the fiscal year.

3. The remaining terms of the Superintendent's Employment Agreement, as amended, shall otherwise remain in full force and effect, and shall be binding on the parties. The only exceptions are the terms that are expressly modified by this Second Amendment.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA

By: 
Shawn R. Frost, Chairman

Date Approved: 1/23/2018


Mark J. Rendell, Ed.D., Superintendent

Date: 1/23/2018

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BOARD FINANCIAL LEGEND

FUND DESCRIPTION	OBJECT DESCRIPTION
1XXX General	1XXX Salaries
2XXX Debt Service	2XXX Benefits
3XXX Capital	3XXX Purchased Services
4XXX Federal	4XXX Energy Services
7XXX Insurance	5XXX Materials and Supplies
9XXX Enterprise	6XXX Capital Outlay
	7XXX Other

Revenue Report

School District of Indian River County
 DECEMBER 2018 - 2019 (1 Year)
 PRINTED FROM: FOCUS ERP
 SORT: FUND/REVENUE

Fund	Revenue	Budgeted	Total Collected	Balance
1XX	3191 : RESERVE OFFICERS TRAINING CORP	125,000.00	65,630.80	59,369.20
1XX	3202 : MEDICAID	300,000.00	163,691.49	136,308.51
1XX	3299 : MISC FEDERAL THRU STATE	0.00	212,014.00	-212,014.00
1XX	3310 : FLA EDUCATION FINANCE PROGRAM	24,250,200.00	12,251,671.00	11,998,529.00
1XX	3315 : WORKFORCE DEVELOPMENT	1,090,793.00	545,400.00	545,393.00
1XX	3317 : PERFORMANCE BASED INCENTIVES	25,000.00	15,101.00	9,899.00
1XX	3323 : WITHHELD FOR SBE ADM EXPENSES	10,105.00	0.00	10,105.00
1XX	3343 : STATE LICENSE TAX	160,000.00	22,846.47	137,153.53
1XX	3344 : LOTTERY FUNDS	30,665.00	0.00	30,665.00
1XX	3355 : CLASS SIZE REDUCTION (CSR)	19,020,229.00	9,510,114.00	9,510,115.00
1XX	3361 : SCHOOL RECOGNITION FUNDS	476,475.00	993,681.00	-517,206.00
1XX	3371 : VOLUNTARY PRE-K PROGRAM	589,147.20	208,741.98	380,405.22
1XX	3399 : OTHER MISCELLANEOUS STATE REVE	1,585,723.00	15,245.68	1,570,477.32
1XX	3411 : DISTRICT SCHOOL TAX	86,407,620.00	72,312,027.71	14,095,592.29
1XX	3414 : CRITICAL OPERATING MILLAGE	9,013,939.00	7,543,411.25	1,470,527.75
1XX	3421 : TAX REDEMPTIONS	350,000.00	0.00	350,000.00
1XX	3423 : EXCESS FEES	0.00	10.42	-10.42
1XX	3425 : RENT	100,000.00	96,933.25	3,066.75
1XX	3431 : INTEREST ON INVESTMENTS	350,000.00	141,120.89	208,879.11
1XX	3433 : INCREASE (DEC) FMV INVESTMENTS	0.00	1,453.50	-1,453.50
1XX	3440 : GIFTS, GRANTS AND REQUESTS	971,562.00	175,028.38	796,533.62
1XX	3461 : ADULT ED FEES (BLOCK TUITION)	19,000.00	5,700.00	13,300.00
1XX	3462 : POSTSEC CAREER CERT AND APP TECH	110,000.00	51,811.10	58,188.90
		4,265,355.00	2,278,226.67	1,987,128.33
		241,438,536.35	152,910,760.89	88,528,803.95

Fund	Revenue	Budgeted	Total Collected	Balance
1XX	3464 : CAPITAL IMPROVEMENT FEES	5,500.00	2,575.70	2,924.30
1XX	3465 : POSTSECONDARY LAB FEES	45,000.00	26,201.51	18,798.49
1XX	3466 : LIFELONG LEARNING FEES	5,000.00	1,240.00	3,760.00
1XX	3467 : GED TESTING FEES	9,500.00	1,735.00	7,765.00
1XX	3469 : OTHER STUDENT FEES	25,000.00	12,458.00	12,542.00
1XX	3473 : SCHOOL AGE CHILD CARE FEES	250,000.00	121,418.78	128,581.22
1XX	3491 : BUS FEES	95,000.00	0.00	95,000.00
1XX	3493 : SALE OF JUNK	50,000.00	0.00	50,000.00
1XX	3494 : FEDERAL INDIRECT	540,878.00	148,977.50	391,900.50
1XX	3495 : OTHER MISC LOCAL SOURCES	1,373,054.03	345,817.27	1,027,236.76
1XX	3497 : REFUNDS-PRIOR YEAR EXPENDITURE	135,504.62	30,769.58	104,735.04
1XX	3498 : COLLECT-LOST/DAMAGE/SALE TEXTS	1,300.00	3,692.42	-2,392.42
1XX	3499 : RECPT-FOOD SERVICES INDIRECT C	241,378.00	100,771.44	140,606.56
1XX	3630 : TRANSFERS-CAPITAL PROJECTS FD	5,014,934.00	509,794.00	4,505,140.00
1XX	3730 : SALE OF FIXED ASSETS	216,525.00	40,848.01	175,676.99
1XX	3740 : INSURANCE LOSS RECOVERIES	150,000.00	0.00	150,000.00
1XX	3741 : WORKER'S COMP REIMBURSEMENTS	1,000.00	809.98	190.02
1XX	3742 : REINSURANCE RECOVERY	0.00	303,847.15	-303,847.15
1XX	*	153,145,031.85	105,982,590.26	47,162,441.59
2XX	3199 : MISCELLANEOUS FEDERAL DIRECT	1,422,610.90	719,753.78	702,857.12
2XX	3322 : CO AND DS WITHHELD-SBE/COBI BOND	552,850.00	0.00	552,850.00
2XX	3431 : INTEREST ON INVESTMENTS	123,000.00	56,550.84	66,449.16
2XX	3433 : INCREASE (DEC) FMV INVESTMENTS	0.00	42,242.41	-42,242.41
2XX	3610 : TRANSFERS FROM GENERAL FUND	891,287.05	376,928.63	514,358.42
2XX	3630 : TRANSFERS-CAPITAL PROJECTS FD	11,365,715.00	2,960,764.30	8,404,950.70
2XX	*	14,355,462.95	4,156,239.96	10,199,222.99
3XX	3199 : MISCELLANEOUS FEDERAL DIRECT	0.00	998.82	-998.82
3XX	3321 : CO AND DS DISTRIBUTED	110,013.00	0.00	110,013.00
3XX	3391 : PUBLIC EDUCATION CAPITAL OUTLA	316,196.00	0.00	316,196.00
3XX	3397 : CHARTER SCHOOL CAPITAL OUTLAY	1,214,934.00	613,146.00	601,788.00
		4,265,355.00	2,278,226.67	1,987,128.33
		241,438,536.35	152,910,760.89	88,528,803.95

Fund	Revenue	Budgeted	Total Collected	Balance
3XX	3399 : OTHER MISCELLANEOUS STATE REVE	9,005.00	4,511.09	5,522.40
3XX	3413 : DIST LOCAL CAPITAL IMPROVE TAX	27,041,817.00	22,629,967.43	4,411,849.57
3XX	3431 : INTEREST ON INVESTMENTS	65,639.93	157,594.82	-91,954.89
3XX	3495 : OTHER MISC LOCAL SOURCES	12,523.99	12,523.99	0.00
3XX	3496 : IMPACT FEES	1,100,000.00	885,228.00	214,772.00
3XX	*	29,870,128.92	24,303,970.15	5,567,187.26
4XX	3201 : CAREER AND TECH EDUCATION	179,281.50	47,768.88	131,512.62
4XX	3221 : ADULT GENERAL EDUCATION	154,327.21	76,377.54	77,949.67
4XX	3224 : OTHER WIOA PROGRAMS	293,124.49	0.00	293,124.49
4XX	3225 : TEACHER/PRINCIPAL TRAIN/RECRUI	627,460.78	229,925.17	397,535.61
4XX	3230 : EDUCATION FOR THE HANDICAPPED	3,996,117.43	1,498,542.70	2,497,574.73
4XX	3240 : ECIA, CHAPTER 1	5,605,225.56	1,794,759.45	3,810,466.11
4XX	3242 : 21ST CENTURY SCHOOLS	335,988.52	185,679.99	150,308.53
4XX	3261 : SCHOOL LUNCH REIMBURSEMENT	4,529,031.60	1,700,211.33	2,828,820.27
4XX	3262 : SCHOOL BREAKFAST REIMBURSEMENT	1,510,941.80	504,882.25	1,006,059.55
4XX	3263 : AFTER SCHOOL SNACKS-FED REIMB	359,084.88	88,563.02	270,521.86
4XX	3265 : USDA DONATED COMMODITIES	533,017.00	0.00	533,017.00
4XX	3267 : SUMMER FEEDING PROGRAM	260,500.00	86,563.90	173,936.10
4XX	3268 : FRESH FRUIT AND VEGETABLE PRG	33,100.00	10,982.40	22,117.60
4XX	3280 : FEDERAL THROUGH LOCAL	24,032.00	19,150.56	4,881.44
4XX	3293 : EMERGENCY IMMIGRANT EDUC. PROG	190,119.76	34,255.46	155,864.30
4XX	3337 : SCHOOL BREAKFAST SUPPLEMENT	42,172.00	18,136.00	24,036.00
4XX	3338 : SCHOOL LUNCH SUPPLEMENT	56,134.00	25,276.00	30,858.00
4XX	3431 : INTEREST ON INVESTMENTS	20,000.00	17,300.04	2,699.96
4XX	3451 : STUDENT LUNCHES	781,263.60	261,922.56	519,341.04
4XX	3452 : STUDENT BREAKFASTS	136,217.00	28,700.70	107,516.30
4XX	3453 : ADULT BREAKFASTS/LUNCHES	39,721.50	4,401.50	35,320.00
4XX	3454 : STUDENT A LA CARTE	607,365.00	247,981.30	359,383.70
4XX	3455 : STUDENT SNACKS (REVISED REDBK)	36,432.00	0.00	36,432.00
4XX	3456 : MEALS ON WHEELS-OTH FOOD SALES	2,300.00	0.00	2,300.00
		4,265,355.00	2,278,226.67	1,987,128.33
		241,438,536.35	152,910,760.89	88,528,803.95

Fund	Revenue	Budgeted	Total Collected	Balance
4XX	3457 : CATERING AND OTHER FOOD SALES	4,600.00	3,316.71	1,283.29
4XX	3495 : OTHER MISC LOCAL SOURCES	0.00	5,437.49	-5,437.49
4XX	*	20,357,557.63	6,890,134.95	13,467,422.68
7XX	3199 : MISCELLANEOUS FEDERAL DIRECT	312,000.00	88,667.61	223,332.39
7XX	3431 : INTEREST ON INVESTMENTS	0.00	66,693.00	-66,693.00
7XX	3483 : PREMIUM REVENUE-VISION INS	135,000.00	71,796.68	63,203.32
7XX	3484 : PREMIUM REVENUE-HEALTH INS	18,998,000.00	9,072,441.61	9,925,558.39
7XX	3485 : PREMIUM REVENUE-DENTAL	1,207,000.00	622,874.33	584,125.67
7XX	3486 : PREMIUM REVENUE-LIFE INSURANCE	484,000.00	238,988.52	245,011.48
7XX	3487 : PREMIUM REVENUE-DISABILITY INS	225,000.00	267,224.61	-42,224.61
7XX	3488 : CONTRIBUTIONS-FLEXIBLE SPENDIN	221,000.00	148,946.10	72,053.90
7XX	3489 : PREMIUM REVENUE-EAP	35,000.00	17,389.40	17,610.60
7XX	3495 : OTHER MISC LOCAL SOURCES	0.00	75,000.00	-75,000.00
7XX	3742 : REINSURANCE RECOVERY	0.00	34,127.10	-34,127.10
7XX	3743 : PRESCRIPTION REFUND/REBATES	1,103,000.00	247,572.15	855,427.85
7XX	*	22,720,000.00	10,951,721.11	11,768,278.89
8XX	3431 : INTEREST ON INVESTMENTS	0.00	725.74	-725.74
8XX	*	0.00	725.74	-725.74
9XX	3431 : INTEREST ON INVESTMENTS	5,000.00	12,243.58	-7,243.58
9XX	3473 : SCHOOL AGE CHILD CARE FEES	985,355.00	613,135.14	372,219.86
9XX	*	990,355.00	625,378.72	364,976.28
		4,265,355.00	2,278,226.67	1,987,128.33
		241,438,536.35	152,910,760.89	88,528,803.95

Printed on Thursday, April 11 2019 3:48 PM by Kimberly Copeman.

Expense Report

School District of Indian River County
 DECEMBER 2018 - 2019 (1 Year)
 PRINTED FROM: FOCUS ERP
 SORT: FUND/FUNCTION/OBJECT

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	5100 : BASIC (K-12)	1XXX	43,178,011.67	0.00	0.00	17,126,632.67	26,051,379.00
1XX	5100 : BASIC (K-12)	2XXX	10,987,949.48	0.00	0.00	4,813,784.13	6,174,165.35
1XX	5100 : BASIC (K-12)	3XXX	17,785,765.98	0.00	908,493.91	8,449,825.09	8,427,446.98
1XX	5100 : BASIC (K-12)	5XXX	1,855,534.42	0.00	233,128.51	652,708.84	969,697.07
1XX	5100 : BASIC (K-12)	6XXX	61,721.70	0.00	1,897.64	44,488.53	15,335.53
1XX	5100 : BASIC (K-12)	7XXX	1,483,543.09	0.00	305,225.00	467,953.59	710,364.50
1XX	5100 : BASIC (K-12)	*	75,352,526.34	0.00	1,448,745.06	31,555,392.85	42,348,388.43
1XX	5101 : SUMMER SCHOOL-BASIC ED	1XXX	402,654.66	0.00	0.00	2,654.66	400,000.00
1XX	5101 : SUMMER SCHOOL-BASIC ED	2XXX	422.35	0.00	0.00	422.35	0.00
1XX	5101 : SUMMER SCHOOL-BASIC ED	5XXX	20,577.90	0.00	0.00	0.00	20,577.90
1XX	5101 : SUMMER SCHOOL-BASIC ED	*	423,654.91	0.00	0.00	3,077.01	420,577.90
1XX	5102 : SAC-BASIC K-12 ED	1XXX	7,064.80	0.00	0.00	5,971.50	1,093.30
1XX	5102 : SAC-BASIC K-12 ED	2XXX	830.25	0.00	0.00	968.35	-138.10
1XX	5102 : SAC-BASIC K-12 ED	3XXX	20,028.99	0.00	4,080.00	12,323.30	3,625.69
1XX	5102 : SAC-BASIC K-12 ED	5XXX	210,097.32	0.00	5,597.65	9,903.74	194,595.93
1XX	5102 : SAC-BASIC K-12 ED	6XXX	6,422.00	0.00	0.00	6,422.00	0.00
1XX	5102 : SAC-BASIC K-12 ED	7XXX	1,227.50	0.00	0.00	565.00	662.50
1XX	5102 : SAC-BASIC K-12 ED	*	245,670.86	0.00	9,677.65	36,153.89	199,839.32
1XX	5103 : TECHNOLOGY-BASIC EDUCATION	5XXX	2,500.00	0.00	0.00	459.83	2,040.17
1XX	5103 : TECHNOLOGY-BASIC EDUCATION	*	2,500.00	0.00	0.00	459.83	2,040.17
1XX	5104 : CLUBS	7XXX	300.00	0.00	0.00	0.00	300.00
1XX	5104 : CLUBS	*	300.00	0.00	0.00	0.00	300.00
1XX	5105 : TEXTBOOKS-STATE ADOPTED	1XXX	9,924.00	0.00	0.00	0.00	9,924.00
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	5105 : TEXTBOOKS-STATE ADOPTED	3XXX	186,912.00	0.00	0.00	96,445.99	90,466.01
1XX	5105 : TEXTBOOKS-STATE ADOPTED	5XXX	1,753,373.66	0.00	51,432.34	1,694,515.92	7,425.40
1XX	5105 : TEXTBOOKS-STATE ADOPTED	*	1,950,209.66	0.00	51,432.34	1,790,961.91	107,815.41
1XX	5106 : TEXTBOOKS-FLEXIBILITY	5XXX	38,628.98	0.00	18,478.10	14,644.40	5,506.48
1XX	5106 : TEXTBOOKS-FLEXIBILITY	*	38,628.98	0.00	18,478.10	14,644.40	5,506.48
1XX	5107 : SCIENCE LAB MATERIALS	5XXX	40,207.37	0.00	1,449.73	6,035.62	32,722.02
1XX	5107 : SCIENCE LAB MATERIALS	6XXX	902.25	0.00	0.00	812.03	90.22
1XX	5107 : SCIENCE LAB MATERIALS	*	41,109.62	0.00	1,449.73	6,847.65	32,812.24
1XX	5108 : ADVANCED PLACEMENT	1XXX	461,143.36	0.00	0.00	199,837.03	261,306.33
1XX	5108 : ADVANCED PLACEMENT	2XXX	122,484.36	0.00	0.00	49,009.28	73,475.08
1XX	5108 : ADVANCED PLACEMENT	3XXX	141,540.36	0.00	1,585.30	62,426.41	77,528.65
1XX	5108 : ADVANCED PLACEMENT	5XXX	528,152.82	0.00	163,684.20	70,734.92	293,733.70
1XX	5108 : ADVANCED PLACEMENT	6XXX	7,508.64	0.00	3.95	6,529.37	975.32
1XX	5108 : ADVANCED PLACEMENT	7XXX	3,709.23	0.00	0.00	1,930.59	1,778.64
1XX	5108 : ADVANCED PLACEMENT	*	1,264,538.77	0.00	165,273.45	390,467.60	708,797.72
1XX	5109 : INTERNATIONAL BACCLAURATE	1XXX	88,693.31	0.00	0.00	53,572.21	35,121.10
1XX	5109 : INTERNATIONAL BACCLAURATE	2XXX	5,218.16	0.00	0.00	11,832.16	-6,614.00
1XX	5109 : INTERNATIONAL BACCLAURATE	3XXX	5,404.26	0.00	2,250.00	1,999.80	1,154.46
1XX	5109 : INTERNATIONAL BACCLAURATE	5XXX	24,927.70	0.00	0.00	5,813.83	19,113.87
1XX	5109 : INTERNATIONAL BACCLAURATE	6XXX	16,490.87	0.00	0.00	16,490.87	0.00
1XX	5109 : INTERNATIONAL BACCLAURATE	7XXX	133,463.88	0.00	60,279.00	27,727.72	45,457.16
1XX	5109 : INTERNATIONAL BACCLAURATE	*	274,198.18	0.00	62,529.00	117,436.59	94,232.59
1XX	5111 : SAI - CHARTERS	3XXX	523,364.00	0.00	0.00	261,681.98	261,682.02
1XX	5111 : SAI - CHARTERS	*	523,364.00	0.00	0.00	261,681.98	261,682.02
1XX	5112 : SAFE SCHOOLS - CHARTER	3XXX	147,585.00	0.00	0.00	73,792.53	73,792.47
1XX	5112 : SAFE SCHOOLS - CHARTER	*	147,585.00	0.00	0.00	73,792.53	73,792.47
1XX	5114 : ESOL TEACHERS (5100 FUNCTION)	1XXX	148,606.75	0.00	0.00	93,569.85	55,036.90
1XX	5114 : ESOL TEACHERS (5100 FUNCTION)	2XXX	36,561.56	0.00	0.00	19,710.53	16,851.03
1XX	5114 : ESOL TEACHERS (5100 FUNCTION)	5XXX	287.60	0.00	0.00	287.60	0.00
1XX	5114 : ESOL TEACHERS (5100 FUNCTION)	*	185,455.91	0.00	0.00	113,567.98	71,887.93
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	5120 : CLASS SIZE REDUCTION	3XXX	2,546,712.00	0.00	0.00	1,273,356.01	1,273,355.99
1XX	5120 : CLASS SIZE REDUCTION	*	2,546,712.00	0.00	0.00	1,273,356.01	1,273,355.99
1XX	5123 : ATHLETICS	1XXX	109,420.47	0.00	0.00	103,179.25	6,241.22
1XX	5123 : ATHLETICS	2XXX	13,919.36	0.00	0.00	11,515.22	2,404.14
1XX	5123 : ATHLETICS	3XXX	25,656.50	0.00	2,861.25	14,553.95	8,241.30
1XX	5123 : ATHLETICS	5XXX	91,029.15	0.00	15,313.40	36,383.92	39,331.83
1XX	5123 : ATHLETICS	6XXX	9,565.10	0.00	0.00	1,565.00	8,000.10
1XX	5123 : ATHLETICS	7XXX	5,795.00	0.00	0.00	1,656.67	4,138.33
1XX	5123 : ATHLETICS	*	255,385.58	0.00	18,174.65	168,854.01	68,356.92
1XX	5130 : PERFORMING ARTS	2XXX	35.00	0.00	0.00	0.00	35.00
1XX	5130 : PERFORMING ARTS	3XXX	17,934.76	0.00	4,910.29	10,491.57	2,532.90
1XX	5130 : PERFORMING ARTS	5XXX	148,264.59	0.00	4,233.49	143,325.97	705.13
1XX	5130 : PERFORMING ARTS	6XXX	20,664.00	0.00	0.00	19,164.00	1,500.00
1XX	5130 : PERFORMING ARTS	7XXX	8,532.30	0.00	0.00	6,001.95	2,530.35
1XX	5130 : PERFORMING ARTS	*	195,430.65	0.00	9,143.78	178,983.49	7,303.38
1XX	5200 : EXCEPTIONAL	1XXX	9,812,839.50	0.00	0.00	4,262,483.91	5,550,355.59
1XX	5200 : EXCEPTIONAL	2XXX	2,960,036.36	0.00	0.00	1,235,029.84	1,725,006.52
1XX	5200 : EXCEPTIONAL	3XXX	691,912.71	0.00	208,284.03	328,934.56	154,694.12
1XX	5200 : EXCEPTIONAL	4XXX	500.00	0.00	0.00	89.23	410.77
1XX	5200 : EXCEPTIONAL	5XXX	66,988.94	0.00	4,331.88	54,277.51	8,379.55
1XX	5200 : EXCEPTIONAL	6XXX	4,035.85	0.00	849.02	2,922.45	264.38
1XX	5200 : EXCEPTIONAL	7XXX	83,602.17	0.00	150.00	159,764.84	-76,312.67
1XX	5200 : EXCEPTIONAL	*	13,619,915.53	0.00	213,614.93	6,043,502.34	7,362,798.26
1XX	5201 : ESE SUMMER SCHOOL	1XXX	803.66	0.00	0.00	4,272.75	-3,469.09
1XX	5201 : ESE SUMMER SCHOOL	2XXX	127.87	0.00	0.00	740.94	-613.07
1XX	5201 : ESE SUMMER SCHOOL	*	931.53	0.00	0.00	5,013.69	-4,082.16
1XX	5300 : VOCATIONAL-TECHNICAL	1XXX	2,026,305.83	0.00	0.00	729,486.77	1,296,819.06
1XX	5300 : VOCATIONAL-TECHNICAL	2XXX	528,554.99	0.00	0.00	206,992.25	321,562.74
1XX	5300 : VOCATIONAL-TECHNICAL	3XXX	388,793.12	0.00	49,697.41	127,011.90	212,083.81
1XX	5300 : VOCATIONAL-TECHNICAL	5XXX	1,740,181.59	0.00	5,002.57	64,708.27	1,670,470.75
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	5300 : VOCATIONAL-TECHNICAL	6XXX	287,632.62	0.00	43,268.97	207,184.17	37,179.48
1XX	5300 : VOCATIONAL-TECHNICAL	7XXX	18,187.50	0.00	0.00	13,994.34	4,193.16
1XX	5300 : VOCATIONAL-TECHNICAL	*	4,989,655.65	0.00	97,968.95	1,349,377.70	3,542,309.00
1XX	5303 : VOCATIONAL - TECH CATEGORICAL	6XXX	30,840.81	0.00	0.00	30,840.81	0.00
1XX	5303 : VOCATIONAL - TECH CATEGORICAL	*	30,840.81	0.00	0.00	30,840.81	0.00
1XX	5400 : ADULT GENERAL	1XXX	56,230.80	0.00	0.00	20,178.60	36,052.20
1XX	5400 : ADULT GENERAL	2XXX	14,587.11	0.00	0.00	4,732.94	9,854.17
1XX	5400 : ADULT GENERAL	3XXX	12,624.28	0.00	668.25	11,260.27	695.76
1XX	5400 : ADULT GENERAL	5XXX	3,300.00	0.00	3,221.75	0.00	78.25
1XX	5400 : ADULT GENERAL	*	86,742.19	0.00	3,890.00	36,171.81	46,680.38
1XX	5500 : OTHER INSTRUCTION-PRE K	1XXX	514,961.86	0.00	0.00	142,851.03	372,110.83
1XX	5500 : OTHER INSTRUCTION-PRE K	2XXX	61,003.76	0.00	0.00	37,359.79	23,643.97
1XX	5500 : OTHER INSTRUCTION-PRE K	3XXX	3,650.00	0.00	1,970.47	700.41	979.12
1XX	5500 : OTHER INSTRUCTION-PRE K	5XXX	6,531.58	0.00	100.64	399.36	6,031.58
1XX	5500 : OTHER INSTRUCTION-PRE K	7XXX	3,000.00	0.00	0.00	4,206.88	-1,206.88
1XX	5500 : OTHER INSTRUCTION-PRE K	*	589,147.20	0.00	2,071.11	185,517.47	401,558.62
1XX	5900 : OTHER INSTRUCTION	1XXX	3,500.00	0.00	0.00	942.52	2,557.48
1XX	5900 : OTHER INSTRUCTION	2XXX	618.10	0.00	0.00	93.84	524.26
1XX	5900 : OTHER INSTRUCTION	5XXX	250.00	0.00	0.00	0.00	250.00
1XX	5900 : OTHER INSTRUCTION	6XXX	56.00	0.00	0.00	0.00	56.00
1XX	5900 : OTHER INSTRUCTION	*	4,424.10	0.00	0.00	1,036.36	3,387.74
1XX	6110 : ATTENDANCE AND SOCIAL WORK	1XXX	387,472.09	0.00	0.00	135,422.09	252,050.00
1XX	6110 : ATTENDANCE AND SOCIAL WORK	2XXX	84,260.62	0.00	0.00	37,617.42	46,643.20
1XX	6110 : ATTENDANCE AND SOCIAL WORK	3XXX	5,652.99	0.00	1,858.78	1,273.36	2,520.85
1XX	6110 : ATTENDANCE AND SOCIAL WORK	4XXX	1,850.00	0.00	0.00	434.14	1,415.86
1XX	6110 : ATTENDANCE AND SOCIAL WORK	5XXX	776.27	0.00	0.00	0.00	776.27
1XX	6110 : ATTENDANCE AND SOCIAL WORK	*	480,011.97	0.00	1,858.78	174,747.01	303,406.18
1XX	6120 : GUIDANCE SERVICES	1XXX	1,457,560.05	0.00	0.00	713,736.71	743,823.34
1XX	6120 : GUIDANCE SERVICES	2XXX	397,803.88	0.00	0.00	189,177.60	208,626.28
1XX	6120 : GUIDANCE SERVICES	3XXX	3,661.77	0.00	1,511.32	1,371.52	778.93
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	6120 : GUIDANCE SERVICES	5XXX	12,113.26	0.00	738.64	8,086.36	3,288.26
1XX	6120 : GUIDANCE SERVICES	6XXX	99.99	0.00	0.00	99.99	0.00
1XX	6120 : GUIDANCE SERVICES	7XXX	435.60	0.00	0.00	0.00	435.60
1XX	6120 : GUIDANCE SERVICES	*	1,871,674.55	0.00	2,249.96	912,472.18	956,952.41
1XX	6130 : HEALTH SERVICES	1XXX	1,019,887.24	0.00	0.00	352,615.10	667,272.14
1XX	6130 : HEALTH SERVICES	2XXX	210,698.32	0.00	0.00	119,495.83	91,202.49
1XX	6130 : HEALTH SERVICES	3XXX	74,074.50	0.00	1,219.50	34,613.28	38,241.72
1XX	6130 : HEALTH SERVICES	5XXX	17,889.59	0.00	3,759.81	8,453.16	5,676.62
1XX	6130 : HEALTH SERVICES	6XXX	225.84	0.00	0.00	0.00	225.84
1XX	6130 : HEALTH SERVICES	7XXX	12,589.79	0.00	0.00	10,068.53	2,521.26
1XX	6130 : HEALTH SERVICES	*	1,335,365.28	0.00	4,979.31	525,245.90	805,140.07
1XX	6133 : TECHNOLOGY	6XXX	2,000.00	0.00	0.00	0.00	2,000.00
1XX	6133 : TECHNOLOGY	*	2,000.00	0.00	0.00	0.00	2,000.00
1XX	6140 : PSYCHOLOGICAL SERVICES	1XXX	315,855.19	0.00	0.00	144,922.93	170,932.26
1XX	6140 : PSYCHOLOGICAL SERVICES	2XXX	51,827.31	0.00	0.00	38,513.68	13,313.63
1XX	6140 : PSYCHOLOGICAL SERVICES	3XXX	1,000.00	0.00	0.00	0.00	1,000.00
1XX	6140 : PSYCHOLOGICAL SERVICES	*	368,682.50	0.00	0.00	183,436.61	185,245.89
1XX	6150 : PARENTAL INVOLVEMENT	1XXX	3,392.41	0.00	0.00	569.10	2,823.31
1XX	6150 : PARENTAL INVOLVEMENT	2XXX	90.47	0.00	0.00	90.47	0.00
1XX	6150 : PARENTAL INVOLVEMENT	3XXX	7,703.00	0.00	0.00	7,703.00	0.00
1XX	6150 : PARENTAL INVOLVEMENT	5XXX	8,170.00	0.00	0.00	5,169.66	3,000.34
1XX	6150 : PARENTAL INVOLVEMENT	*	19,355.88	0.00	0.00	13,532.23	5,823.65
1XX	6200 : INSTRUCTIONAL MEDIA	1XXX	1,306,658.31	0.00	0.00	619,343.22	687,315.09
1XX	6200 : INSTRUCTIONAL MEDIA	2XXX	386,960.90	0.00	0.00	176,650.81	210,310.09
1XX	6200 : INSTRUCTIONAL MEDIA	3XXX	8,267.28	0.00	3,334.62	2,433.09	2,499.57
1XX	6200 : INSTRUCTIONAL MEDIA	5XXX	22,255.06	0.00	2,375.42	12,184.01	7,695.63
1XX	6200 : INSTRUCTIONAL MEDIA	6XXX	5,067.57	0.00	356.54	1,323.46	3,387.57
1XX	6200 : INSTRUCTIONAL MEDIA	7XXX	0.00	0.00	0.00	9,968.69	-9,968.69
1XX	6200 : INSTRUCTIONAL MEDIA	*	1,729,209.12	0.00	6,066.58	821,903.28	901,239.26
1XX	6210 : INSTUCTIONAL MATL'S-MEDIA	3XXX	539.10	0.00	0.00	539.10	0.00
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	6210 : INSTUCTIONAL MATL'S-MEDIA	5XXX	721.92	0.00	0.00	282.81	439.11
1XX	6210 : INSTUCTIONAL MATL'S-MEDIA	6XXX	84,140.49	0.00	24,536.33	18,645.43	40,958.73
1XX	6210 : INSTUCTIONAL MATL'S-MEDIA	*	85,401.51	0.00	24,536.33	19,467.34	41,397.84
1XX	6300 : INSTRUCTION AND CUR DEV SERVICES	1XXX	3,444,239.48	0.00	0.00	1,611,092.93	1,833,146.55
1XX	6300 : INSTRUCTION AND CUR DEV SERVICES	2XXX	838,235.11	0.00	0.00	430,608.89	407,626.22
1XX	6300 : INSTRUCTION AND CUR DEV SERVICES	3XXX	13,457.28	0.00	6,588.50	3,544.62	3,324.16
1XX	6300 : INSTRUCTION AND CUR DEV SERVICES	5XXX	9,350.00	0.00	7,676.98	1,604.59	68.43
1XX	6300 : INSTRUCTION AND CUR DEV SERVICES	6XXX	3,071.72	0.00	0.00	1,156.56	1,915.16
1XX	6300 : INSTRUCTION AND CUR DEV SERVICES	7XXX	474.00	0.00	149.00	2,414.70	-2,089.70
1XX	6300 : INSTRUCTION AND CUR DEV SERVICES	*	4,308,827.59	0.00	14,414.48	2,050,422.29	2,243,990.82
1XX	6400 : INSTR STAFF TRAINING SERVICES	1XXX	1,095,012.32	0.00	0.00	493,247.87	601,764.45
1XX	6400 : INSTR STAFF TRAINING SERVICES	2XXX	253,317.97	0.00	0.00	133,694.09	119,623.88
1XX	6400 : INSTR STAFF TRAINING SERVICES	3XXX	280,853.14	0.00	25,733.15	146,443.73	108,676.26
1XX	6400 : INSTR STAFF TRAINING SERVICES	5XXX	4,242.00	0.00	0.00	981.34	3,260.66
1XX	6400 : INSTR STAFF TRAINING SERVICES	7XXX	5,700.00	0.00	0.00	5,860.10	-160.10
1XX	6400 : INSTR STAFF TRAINING SERVICES	*	1,639,125.43	0.00	25,733.15	780,227.13	833,165.15
1XX	6402 : SAC-STAFF DEVELOPMENT	2XXX	0.00	0.00	0.00	77.08	-77.08
1XX	6402 : SAC-STAFF DEVELOPMENT	3XXX	250.00	0.00	0.00	235.68	14.32
1XX	6402 : SAC-STAFF DEVELOPMENT	7XXX	6,500.00	0.00	0.00	2,525.00	3,975.00
1XX	6402 : SAC-STAFF DEVELOPMENT	*	6,750.00	0.00	0.00	2,837.76	3,912.24
1XX	6408 : IB-INSTRUCTIONAL STAFF TRAININ	2XXX	39.18	0.00	0.00	0.00	39.18
1XX	6408 : IB-INSTRUCTIONAL STAFF TRAININ	3XXX	8,404.14	0.00	0.00	1,148.74	7,255.40
1XX	6408 : IB-INSTRUCTIONAL STAFF TRAININ	*	8,443.32	0.00	0.00	1,148.74	7,294.58
1XX	6409 : IB - INSERVICE TRAINING	2XXX	0.00	0.00	0.00	1.65	-1.65
1XX	6409 : IB - INSERVICE TRAINING	3XXX	3,987.20	0.00	764.00	3,211.54	11.66
1XX	6409 : IB - INSERVICE TRAINING	7XXX	25,904.51	0.00	0.00	12,245.42	13,659.09
1XX	6409 : IB - INSERVICE TRAINING	*	29,891.71	0.00	764.00	15,458.61	13,669.10
1XX	6410 : HRMD INSERVICE (ADMIN)	2XXX	50.00	0.00	0.00	0.00	50.00
1XX	6410 : HRMD INSERVICE (ADMIN)	3XXX	10,873.95	0.00	1,004.98	1,883.93	7,985.04
1XX	6410 : HRMD INSERVICE (ADMIN)	7XXX	1,023.00	0.00	0.00	1,023.00	0.00
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	6410 : HRMD INSERVICE (ADMIN)	*	11,946.95	0.00	1,004.98	2,906.93	8,035.04
1XX	6423 : STAFF DEVELOPMENT-ATHLETICS	3XXX	500.00	0.00	0.00	0.00	500.00
1XX	6423 : STAFF DEVELOPMENT-ATHLETICS	*	500.00	0.00	0.00	0.00	500.00
1XX	6452 : INSERVICE-TESTING AND ASSESSMENT	3XXX	3,700.00	0.00	456.15	1,475.47	1,768.38
1XX	6452 : INSERVICE-TESTING AND ASSESSMENT	*	3,700.00	0.00	456.15	1,475.47	1,768.38
1XX	6500 : INSTRUCTIONAL RELATED TECHNOL	1XXX	663,895.00	0.00	0.00	263,574.68	400,320.32
1XX	6500 : INSTRUCTIONAL RELATED TECHNOL	2XXX	181,996.44	0.00	0.00	73,355.24	108,641.20
1XX	6500 : INSTRUCTIONAL RELATED TECHNOL	3XXX	408,022.13	0.00	161,092.72	239,260.83	7,668.58
1XX	6500 : INSTRUCTIONAL RELATED TECHNOL	5XXX	6,101.00	0.00	5,225.67	329.59	545.74
1XX	6500 : INSTRUCTIONAL RELATED TECHNOL	6XXX	6,398,773.03	0.00	141,983.80	564,695.68	5,692,093.55
1XX	6500 : INSTRUCTIONAL RELATED TECHNOL	7XXX	400.00	0.00	0.00	400.00	0.00
1XX	6500 : INSTRUCTIONAL RELATED TECHNOL	*	7,659,187.60	0.00	308,302.19	1,141,616.02	6,209,269.39
1XX	7100 : BOARD	1XXX	217,855.00	0.00	0.00	106,560.84	111,294.16
1XX	7100 : BOARD	2XXX	106,491.49	0.00	0.00	76,817.48	29,674.01
1XX	7100 : BOARD	3XXX	593,786.77	0.00	353,196.35	250,249.19	-9,658.77
1XX	7100 : BOARD	5XXX	1,363.00	0.00	102.00	193.77	1,067.23
1XX	7100 : BOARD	6XXX	137.00	0.00	106.78	0.00	30.22
1XX	7100 : BOARD	7XXX	300.00	0.00	0.00	0.00	300.00
1XX	7100 : BOARD	*	919,933.26	0.00	353,405.13	433,821.28	132,706.85
1XX	7200 : GENERAL ADMINISTRATION	1XXX	299,913.57	0.00	0.00	149,480.51	150,433.06
1XX	7200 : GENERAL ADMINISTRATION	2XXX	104,588.37	0.00	0.00	51,777.41	52,810.96
1XX	7200 : GENERAL ADMINISTRATION	3XXX	45,368.70	0.00	6,048.82	22,262.70	17,057.18
1XX	7200 : GENERAL ADMINISTRATION	4XXX	250.00	0.00	0.00	162.14	87.86
1XX	7200 : GENERAL ADMINISTRATION	5XXX	14,393.38	0.00	318.32	4,926.40	9,148.66
1XX	7200 : GENERAL ADMINISTRATION	6XXX	149.99	0.00	0.00	149.99	0.00
1XX	7200 : GENERAL ADMINISTRATION	7XXX	74,284.00	0.00	165.00	24,857.00	49,262.00
1XX	7200 : GENERAL ADMINISTRATION	*	538,948.01	0.00	6,532.14	253,616.15	278,799.72
1XX	7300 : SCHOOL ADMINISTRATION	1XXX	6,726,113.52	0.00	0.00	3,288,823.66	3,437,289.86
1XX	7300 : SCHOOL ADMINISTRATION	2XXX	1,961,087.09	0.00	0.00	932,786.26	1,028,300.83
1XX	7300 : SCHOOL ADMINISTRATION	3XXX	179,679.69	0.00	57,909.34	51,770.15	70,000.20
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	7300 : SCHOOL ADMINISTRATION	4XXX	450.00	0.00	0.00	274.73	175.27
1XX	7300 : SCHOOL ADMINISTRATION	5XXX	59,760.96	0.00	7,566.93	30,151.95	22,042.08
1XX	7300 : SCHOOL ADMINISTRATION	6XXX	28,428.90	0.00	0.00	10,755.40	17,673.50
1XX	7300 : SCHOOL ADMINISTRATION	7XXX	35,177.16	0.00	870.00	17,158.88	17,148.28
1XX	7300 : SCHOOL ADMINISTRATION	*	8,990,697.32	0.00	66,346.27	4,331,721.03	4,592,630.02
1XX	7400 : FACILITIES ACQ AND CONSTRUCTION	1XXX	501,907.99	0.00	0.00	249,826.80	252,081.19
1XX	7400 : FACILITIES ACQ AND CONSTRUCTION	2XXX	126,899.89	0.00	0.00	62,246.68	64,653.21
1XX	7400 : FACILITIES ACQ AND CONSTRUCTION	3XXX	163,450.62	0.00	110,046.19	48,044.02	5,360.41
1XX	7400 : FACILITIES ACQ AND CONSTRUCTION	4XXX	3,860.00	0.00	0.00	1,710.94	2,149.06
1XX	7400 : FACILITIES ACQ AND CONSTRUCTION	5XXX	3,394.00	0.00	127.06	1,633.57	1,633.37
1XX	7400 : FACILITIES ACQ AND CONSTRUCTION	6XXX	12,050.28	0.00	450.00	250.00	11,350.28
1XX	7400 : FACILITIES ACQ AND CONSTRUCTION	*	811,562.78	0.00	110,623.25	363,712.01	337,227.52
1XX	7500 : FISCAL SERVICES	1XXX	856,111.12	0.00	0.00	428,109.78	428,001.34
1XX	7500 : FISCAL SERVICES	2XXX	253,945.04	0.00	0.00	123,852.30	130,092.74
1XX	7500 : FISCAL SERVICES	3XXX	96,451.19	0.00	14,363.50	64,811.04	17,276.65
1XX	7500 : FISCAL SERVICES	5XXX	8,500.00	0.00	0.00	2,516.96	5,983.04
1XX	7500 : FISCAL SERVICES	7XXX	2,169.18	0.00	0.00	438.71	1,730.47
1XX	7500 : FISCAL SERVICES	*	1,217,176.53	0.00	14,363.50	619,728.79	583,084.24
1XX	7720 : INFORMATION SERVICES	1XXX	60,200.00	0.00	0.00	30,099.96	30,100.04
1XX	7720 : INFORMATION SERVICES	2XXX	17,071.70	0.00	0.00	8,098.56	8,973.14
1XX	7720 : INFORMATION SERVICES	3XXX	10,954.23	0.00	1,673.46	6,661.20	2,619.57
1XX	7720 : INFORMATION SERVICES	5XXX	1,200.00	0.00	0.00	586.44	613.56
1XX	7720 : INFORMATION SERVICES	6XXX	400.00	0.00	0.00	82.47	317.53
1XX	7720 : INFORMATION SERVICES	7XXX	400.00	0.00	0.00	0.00	400.00
1XX	7720 : INFORMATION SERVICES	*	90,225.93	0.00	1,673.46	45,528.63	43,023.84
1XX	7730 : STAFF SERVICES	1XXX	691,601.25	0.00	0.00	326,537.76	365,063.49
1XX	7730 : STAFF SERVICES	2XXX	207,990.48	0.00	0.00	92,262.58	115,727.90
1XX	7730 : STAFF SERVICES	3XXX	202,570.97	0.00	37,179.61	79,307.56	86,083.80
1XX	7730 : STAFF SERVICES	4XXX	300.00	0.00	0.00	75.24	224.76
1XX	7730 : STAFF SERVICES	5XXX	9,840.78	0.00	272.12	5,092.24	4,476.42
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	7730 : STAFF SERVICES	6XXX	1,284.99	0.00	0.00	915.03	369.96
1XX	7730 : STAFF SERVICES	7XXX	3,800.00	0.00	0.00	657.75	3,142.25
1XX	7730 : STAFF SERVICES	*	1,117,388.47	0.00	37,451.73	504,848.16	575,088.58
1XX	7731 : STAFF SERVICES- RECRUITMENT	2XXX	0.00	0.00	0.00	1.33	-1.33
1XX	7731 : STAFF SERVICES- RECRUITMENT	3XXX	4,737.74	0.00	212.07	977.21	3,548.46
1XX	7731 : STAFF SERVICES- RECRUITMENT	5XXX	3,000.00	0.00	0.00	1,017.37	1,982.63
1XX	7731 : STAFF SERVICES- RECRUITMENT	7XXX	3,501.00	0.00	0.00	3,450.00	51.00
1XX	7731 : STAFF SERVICES- RECRUITMENT	*	11,238.74	0.00	212.07	5,445.91	5,580.76
1XX	7752 : TESTING AND ASSESSMENT	3XXX	51,000.00	0.00	51,000.00	0.00	0.00
1XX	7752 : TESTING AND ASSESSMENT	5XXX	7,990.00	0.00	0.00	2,669.14	5,320.86
1XX	7752 : TESTING AND ASSESSMENT	*	58,990.00	0.00	51,000.00	2,669.14	5,320.86
1XX	7760 : INTERNAL SERVICES	1XXX	653,823.47	0.00	0.00	322,752.16	331,071.31
1XX	7760 : INTERNAL SERVICES	2XXX	230,861.11	0.00	0.00	101,010.76	129,850.35
1XX	7760 : INTERNAL SERVICES	3XXX	108,055.80	0.00	26,533.21	51,441.18	30,081.41
1XX	7760 : INTERNAL SERVICES	4XXX	5,851.07	0.00	140.28	3,567.02	2,143.77
1XX	7760 : INTERNAL SERVICES	5XXX	37,416.95	0.00	3,197.55	-83,128.33	117,347.73
1XX	7760 : INTERNAL SERVICES	7XXX	48.93	0.00	27.96	20.97	0.00
1XX	7760 : INTERNAL SERVICES	*	1,036,057.33	0.00	29,899.00	395,663.76	610,494.57
1XX	7800 : PUPIL TRANSPORTATION SERVICES	1XXX	2,865,918.01	0.00	0.00	1,138,320.08	1,727,597.93
1XX	7800 : PUPIL TRANSPORTATION SERVICES	2XXX	1,000,627.63	0.00	0.00	422,489.54	578,138.09
1XX	7800 : PUPIL TRANSPORTATION SERVICES	3XXX	172,744.20	0.00	24,414.52	50,484.71	97,844.97
1XX	7800 : PUPIL TRANSPORTATION SERVICES	4XXX	593,574.33	0.00	124,067.87	116,061.15	353,445.31
1XX	7800 : PUPIL TRANSPORTATION SERVICES	5XXX	156,737.33	0.00	34,522.59	69,775.19	52,439.55
1XX	7800 : PUPIL TRANSPORTATION SERVICES	6XXX	8,257.55	0.00	959.24	6,094.75	1,203.56
1XX	7800 : PUPIL TRANSPORTATION SERVICES	7XXX	250,843.24	0.00	0.00	58,491.59	192,351.65
1XX	7800 : PUPIL TRANSPORTATION SERVICES	*	5,048,702.29	0.00	183,964.22	1,861,717.01	3,003,021.06
1XX	7802 : SAC-TRANSPORTATION	3XXX	3,620.00	0.00	0.00	1,481.40	2,138.60
1XX	7802 : SAC-TRANSPORTATION	*	3,620.00	0.00	0.00	1,481.40	2,138.60
1XX	7804 : CLUBS-TRANSPORTATION	3XXX	1,900.00	0.00	0.00	0.00	1,900.00
1XX	7804 : CLUBS-TRANSPORTATION	*	1,900.00	0.00	0.00	0.00	1,900.00
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	7823 : ATHLETICS-TRANSPORTATION	3XXX	58,643.00	0.00	0.00	25,110.60	33,532.40
1XX	7823 : ATHLETICS-TRANSPORTATION	*	58,643.00	0.00	0.00	25,110.60	33,532.40
1XX	7824 : ACADEMIC TRANSPORTATION	3XXX	6,500.00	0.00	5,800.00	0.00	700.00
1XX	7824 : ACADEMIC TRANSPORTATION	*	6,500.00	0.00	5,800.00	0.00	700.00
1XX	7830 : BAND-TRANSPORTATION	3XXX	51,582.73	0.00	0.00	34,417.99	17,164.74
1XX	7830 : BAND-TRANSPORTATION	*	51,582.73	0.00	0.00	34,417.99	17,164.74
1XX	7900 : OPERATION OF PLANT	1XXX	3,669,758.35	0.00	0.00	1,862,541.91	1,807,216.44
1XX	7900 : OPERATION OF PLANT	2XXX	1,312,336.30	0.00	0.00	666,472.61	645,863.69
1XX	7900 : OPERATION OF PLANT	3XXX	3,668,622.53	0.00	451,924.46	2,652,406.49	564,291.58
1XX	7900 : OPERATION OF PLANT	4XXX	4,081,051.86	0.00	3,689.79	1,993,427.57	2,083,934.50
1XX	7900 : OPERATION OF PLANT	5XXX	383,438.97	0.00	83,973.76	185,169.63	114,295.58
1XX	7900 : OPERATION OF PLANT	6XXX	11,456.42	0.00	1,767.12	4,670.27	5,019.03
1XX	7900 : OPERATION OF PLANT	7XXX	4,565.00	0.00	0.00	2,015.00	2,550.00
1XX	7900 : OPERATION OF PLANT	*	13,131,229.43	0.00	541,355.13	7,366,703.48	5,223,170.82
1XX	7911 : AUDITORIUM DIR - VBHS AND SRHS	1XXX	56,804.02	0.00	0.00	25,182.30	31,621.72
1XX	7911 : AUDITORIUM DIR - VBHS AND SRHS	2XXX	14,790.29	0.00	0.00	7,343.48	7,446.81
1XX	7911 : AUDITORIUM DIR - VBHS AND SRHS	3XXX	1,100.00	0.00	786.31	205.57	108.12
1XX	7911 : AUDITORIUM DIR - VBHS AND SRHS	5XXX	2,500.00	0.00	235.30	0.00	2,264.70
1XX	7911 : AUDITORIUM DIR - VBHS AND SRHS	*	75,194.31	0.00	1,021.61	32,731.35	41,441.35
1XX	8100 : MAINTENANCE OF PLANT	1XXX	2,069,970.87	0.00	0.00	1,028,584.54	1,041,386.33
1XX	8100 : MAINTENANCE OF PLANT	2XXX	618,982.87	0.00	0.00	314,782.03	304,200.84
1XX	8100 : MAINTENANCE OF PLANT	3XXX	583,781.42	0.00	253,562.17	294,163.94	36,055.31
1XX	8100 : MAINTENANCE OF PLANT	4XXX	38,250.00	0.00	1,589.64	33,407.26	3,253.10
1XX	8100 : MAINTENANCE OF PLANT	5XXX	153,876.34	0.00	60,044.10	75,497.86	18,334.38
1XX	8100 : MAINTENANCE OF PLANT	6XXX	5,043.04	0.00	431.10	2,000.75	2,611.19
1XX	8100 : MAINTENANCE OF PLANT	7XXX	6,300.88	0.00	0.00	0.00	6,300.88
1XX	8100 : MAINTENANCE OF PLANT	*	3,476,205.42	0.00	315,627.01	1,748,436.38	1,412,142.03
1XX	8123 : MAINTENANCE-ATHLETICS	5XXX	16,716.52	0.00	9,032.27	7,684.25	0.00
1XX	8123 : MAINTENANCE-ATHLETICS	6XXX	1,100.00	0.00	0.00	0.00	1,100.00
1XX	8123 : MAINTENANCE-ATHLETICS	*	17,816.52	0.00	9,032.27	7,684.25	1,100.00
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
1XX	8200 : ADMIN TECHNOLOGY SERVICES	1XXX	1,928,115.00	0.00	0.00	1,058,168.80	869,946.20
1XX	8200 : ADMIN TECHNOLOGY SERVICES	2XXX	468,958.09	0.00	0.00	272,238.87	196,719.22
1XX	8200 : ADMIN TECHNOLOGY SERVICES	3XXX	973,017.07	0.00	306,502.39	652,058.45	14,456.23
1XX	8200 : ADMIN TECHNOLOGY SERVICES	4XXX	3,200.00	0.00	0.00	1,734.62	1,465.38
1XX	8200 : ADMIN TECHNOLOGY SERVICES	5XXX	12,314.00	0.00	1,042.80	4,304.40	6,966.80
1XX	8200 : ADMIN TECHNOLOGY SERVICES	6XXX	648,756.02	0.00	135,211.96	361,007.33	152,536.73
1XX	8200 : ADMIN TECHNOLOGY SERVICES	7XXX	214.00	0.00	0.00	135.00	79.00
1XX	8200 : ADMIN TECHNOLOGY SERVICES	*	4,034,574.18	0.00	442,757.15	2,349,647.47	1,242,169.56
1XX	9200 : DEBT SERVICE	7XXX	0.00	0.00	0.00	37,333.33	-37,333.33
1XX	9200 : DEBT SERVICE	*	0.00	0.00	0.00	37,333.33	-37,333.33
1XX	9700 : TRANSFER OF FUNDS	9XXX	891,287.05	0.00	0.00	376,928.63	514,358.42
1XX	9700 : TRANSFER OF FUNDS	*	891,287.05	0.00	0.00	376,928.63	514,358.42
2XX	9200 : DEBT SERVICE	7XXX	13,068,092.15	0.00	0.00	2,882,941.18	10,185,150.97
2XX	9200 : DEBT SERVICE	*	13,068,092.15	0.00	0.00	2,882,941.18	10,185,150.97
3XX	7400 : FACILITIES ACQ AND CONSTRUCTION	6XXX	25,411,796.13	0.00	3,481,125.49	4,154,072.64	17,776,598.00
3XX	7400 : FACILITIES ACQ AND CONSTRUCTION	*	25,411,796.13	0.00	3,481,125.49	4,154,072.64	17,776,598.00
3XX	9700 : TRANSFER OF FUNDS	9XXX	17,480,649.00	0.00	0.00	3,573,910.30	13,906,738.70
3XX	9700 : TRANSFER OF FUNDS	*	17,480,649.00	0.00	0.00	3,573,910.30	13,906,738.70
4XX	5100 : BASIC (K-12)	1XXX	1,889,439.07	0.00	0.00	507,653.97	1,381,785.10
4XX	5100 : BASIC (K-12)	2XXX	549,041.23	0.00	0.00	146,704.91	402,336.32
4XX	5100 : BASIC (K-12)	3XXX	348,326.63	0.00	500.00	69,185.71	278,640.92
4XX	5100 : BASIC (K-12)	5XXX	372,311.13	0.00	49,604.70	142,297.91	180,408.52
4XX	5100 : BASIC (K-12)	6XXX	22,146.59	0.00	0.00	10,478.30	11,668.29
4XX	5100 : BASIC (K-12)	7XXX	54,344.27	0.00	0.00	60,195.02	-5,850.75
4XX	5100 : BASIC (K-12)	*	3,235,608.92	0.00	50,104.70	936,515.82	2,248,988.40
4XX	5114 : ESOL TEACHERS (5100 FUNCTION)	1XXX	61,200.00	0.00	0.00	18,583.30	42,616.70
4XX	5114 : ESOL TEACHERS (5100 FUNCTION)	2XXX	17,205.36	0.00	0.00	4,874.66	12,330.70
4XX	5114 : ESOL TEACHERS (5100 FUNCTION)	*	78,405.36	0.00	0.00	23,457.96	54,947.40
4XX	5200 : EXCEPTIONAL	1XXX	1,396,219.57	0.00	0.00	481,817.58	914,401.99
4XX	5200 : EXCEPTIONAL	2XXX	614,837.39	0.00	0.00	201,316.06	413,521.33
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
4XX	5200 : EXCEPTIONAL	3XXX	306,866.00	0.00	443.42	84,841.88	221,580.70
4XX	5200 : EXCEPTIONAL	5XXX	10,050.80	0.00	358.65	692.83	8,999.32
4XX	5200 : EXCEPTIONAL	6XXX	9,600.00	0.00	0.00	0.00	9,600.00
4XX	5200 : EXCEPTIONAL	7XXX	5,000.00	0.00	0.00	17,909.01	-12,909.01
4XX	5200 : EXCEPTIONAL	*	2,342,573.76	0.00	802.07	786,577.36	1,555,194.33
4XX	5300 : VOCATIONAL-TECHNICAL	1XXX	13,500.00	0.00	0.00	14,048.00	-548.00
4XX	5300 : VOCATIONAL-TECHNICAL	2XXX	2,178.00	0.00	0.00	578.13	1,599.87
4XX	5300 : VOCATIONAL-TECHNICAL	3XXX	5,350.00	0.00	396.75	347.25	4,606.00
4XX	5300 : VOCATIONAL-TECHNICAL	5XXX	7,403.54	0.00	15.00	4,778.82	2,609.72
4XX	5300 : VOCATIONAL-TECHNICAL	6XXX	4,494.05	0.00	0.00	0.00	4,494.05
4XX	5300 : VOCATIONAL-TECHNICAL	7XXX	4,250.00	0.00	0.00	2,135.00	2,115.00
4XX	5300 : VOCATIONAL-TECHNICAL	*	37,175.59	0.00	411.75	21,887.20	14,876.64
4XX	5400 : ADULT GENERAL	1XXX	104,620.00	0.00	0.00	53,680.86	50,939.14
4XX	5400 : ADULT GENERAL	2XXX	29,627.00	0.00	0.00	11,613.05	18,013.95
4XX	5400 : ADULT GENERAL	3XXX	10,556.00	0.00	130.00	6,965.03	3,460.97
4XX	5400 : ADULT GENERAL	5XXX	2,324.21	0.00	1,057.50	1,201.96	64.75
4XX	5400 : ADULT GENERAL	*	147,127.21	0.00	1,187.50	73,460.90	72,478.81
4XX	5500 : OTHER INSTRUCTION-PRE K	1XXX	61,049.06	0.00	0.00	23,361.02	37,688.04
4XX	5500 : OTHER INSTRUCTION-PRE K	2XXX	23,218.50	0.00	0.00	7,508.86	15,709.64
4XX	5500 : OTHER INSTRUCTION-PRE K	7XXX	187.50	0.00	0.00	770.00	-582.50
4XX	5500 : OTHER INSTRUCTION-PRE K	*	84,455.06	0.00	0.00	31,639.88	52,815.18
4XX	6100 : PUPIL PERSONNEL SERVICES	3XXX	4,000.00	0.00	160.00	127.00	3,713.00
4XX	6100 : PUPIL PERSONNEL SERVICES	5XXX	2,500.00	0.00	0.00	0.00	2,500.00
4XX	6100 : PUPIL PERSONNEL SERVICES	7XXX	1,000.00	0.00	0.00	0.00	1,000.00
4XX	6100 : PUPIL PERSONNEL SERVICES	*	7,500.00	0.00	160.00	127.00	7,213.00
4XX	6110 : ATTENDANCE AND SOCIAL WORK	1XXX	128,883.60	0.00	0.00	53,701.40	75,182.20
4XX	6110 : ATTENDANCE AND SOCIAL WORK	2XXX	35,681.46	0.00	0.00	14,769.98	20,911.48
4XX	6110 : ATTENDANCE AND SOCIAL WORK	*	164,565.06	0.00	0.00	68,471.38	96,093.68
4XX	6120 : GUIDANCE SERVICES	1XXX	183,967.68	0.00	0.00	49,765.88	134,201.80
4XX	6120 : GUIDANCE SERVICES	2XXX	53,562.42	0.00	0.00	13,015.53	40,546.89
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
4XX	6120 : GUIDANCE SERVICES	3XXX	12,000.00	0.00	1,080.84	2,486.03	8,433.13
4XX	6120 : GUIDANCE SERVICES	*	249,530.10	0.00	1,080.84	65,267.44	183,181.82
4XX	6140 : PSYCHOLOGICAL SERVICES	1XXX	410,940.00	0.00	0.00	169,719.41	241,220.59
4XX	6140 : PSYCHOLOGICAL SERVICES	2XXX	111,815.00	0.00	0.00	45,776.71	66,038.29
4XX	6140 : PSYCHOLOGICAL SERVICES	3XXX	3,500.00	0.00	0.00	0.00	3,500.00
4XX	6140 : PSYCHOLOGICAL SERVICES	5XXX	2,506.58	0.00	423.38	700.19	1,383.01
4XX	6140 : PSYCHOLOGICAL SERVICES	*	528,761.58	0.00	423.38	216,196.31	312,141.89
4XX	6150 : PARENTAL INVOLVEMENT	1XXX	70,134.03	0.00	0.00	31,008.58	39,125.45
4XX	6150 : PARENTAL INVOLVEMENT	2XXX	19,074.61	0.00	0.00	7,991.28	11,083.33
4XX	6150 : PARENTAL INVOLVEMENT	3XXX	22,884.91	0.00	50.00	1,485.55	21,349.36
4XX	6150 : PARENTAL INVOLVEMENT	5XXX	109,804.87	0.00	2,233.00	57,760.25	49,811.62
4XX	6150 : PARENTAL INVOLVEMENT	7XXX	11,000.00	0.00	0.00	0.00	11,000.00
4XX	6150 : PARENTAL INVOLVEMENT	*	232,898.42	0.00	2,283.00	98,245.66	132,369.76
4XX	6300 : INSTRUCTION AND CUR DEV SERVICES	1XXX	1,608,530.66	0.00	0.00	690,599.44	917,931.22
4XX	6300 : INSTRUCTION AND CUR DEV SERVICES	2XXX	458,596.93	0.00	0.00	181,114.26	277,482.67
4XX	6300 : INSTRUCTION AND CUR DEV SERVICES	3XXX	39,488.85	0.00	2,460.11	16,627.19	20,401.55
4XX	6300 : INSTRUCTION AND CUR DEV SERVICES	5XXX	9,173.33	0.00	0.00	418.20	8,755.13
4XX	6300 : INSTRUCTION AND CUR DEV SERVICES	6XXX	22,126.49	0.00	0.00	126.49	22,000.00
4XX	6300 : INSTRUCTION AND CUR DEV SERVICES	7XXX	4,900.00	0.00	0.00	0.00	4,900.00
4XX	6300 : INSTRUCTION AND CUR DEV SERVICES	*	2,142,816.26	0.00	2,460.11	888,885.58	1,251,470.57
4XX	6400 : INSTR STAFF TRAINING SERVICES	1XXX	520,813.11	0.00	0.00	175,432.02	345,381.09
4XX	6400 : INSTR STAFF TRAINING SERVICES	2XXX	148,521.58	0.00	0.00	44,650.01	103,871.57
4XX	6400 : INSTR STAFF TRAINING SERVICES	3XXX	313,934.22	0.00	47,163.37	100,960.56	165,810.29
4XX	6400 : INSTR STAFF TRAINING SERVICES	5XXX	19,238.48	0.00	403.99	1,483.89	17,350.60
4XX	6400 : INSTR STAFF TRAINING SERVICES	6XXX	20,956.00	0.00	0.00	20,956.00	0.00
4XX	6400 : INSTR STAFF TRAINING SERVICES	7XXX	40,936.00	0.00	0.00	21,886.19	19,049.81
4XX	6400 : INSTR STAFF TRAINING SERVICES	*	1,064,399.39	0.00	47,567.36	365,368.67	651,463.36
4XX	7200 : GENERAL ADMINISTRATION	7XXX	493,148.21	0.00	0.00	148,977.50	344,170.71
4XX	7200 : GENERAL ADMINISTRATION	*	493,148.21	0.00	0.00	148,977.50	344,170.71
4XX	7600 : FOOD SERVICES	1XXX	3,054,518.17	0.00	0.00	1,039,159.09	2,015,359.08
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
4XX	7600 : FOOD SERVICES	2XXX	1,092,888.24	0.00	0.00	398,169.42	694,718.82
4XX	7600 : FOOD SERVICES	3XXX	173,234.01	0.00	40,980.51	53,535.33	78,718.17
4XX	7600 : FOOD SERVICES	4XXX	268,699.76	0.00	10,244.18	134,243.97	124,211.61
4XX	7600 : FOOD SERVICES	5XXX	3,692,372.62	0.00	1,252,226.92	1,542,201.62	897,944.08
4XX	7600 : FOOD SERVICES	6XXX	959,660.98	0.00	14,270.83	327,133.80	618,256.35
4XX	7600 : FOOD SERVICES	7XXX	310,730.17	0.00	75.00	150,531.36	160,123.81
4XX	7600 : FOOD SERVICES	*	9,552,103.95	0.00	1,317,797.44	3,644,974.59	4,589,331.92
4XX	7601 : SUMMER SCHOOL-FOOD SERVICE	1XXX	120,000.00	0.00	0.00	50,092.66	69,907.34
4XX	7601 : SUMMER SCHOOL-FOOD SERVICE	2XXX	12,300.00	0.00	0.00	7,369.98	4,930.02
4XX	7601 : SUMMER SCHOOL-FOOD SERVICE	3XXX	72.67	0.00	0.00	0.00	72.67
4XX	7601 : SUMMER SCHOOL-FOOD SERVICE	5XXX	137,385.04	0.00	6,370.19	37,813.16	93,201.69
4XX	7601 : SUMMER SCHOOL-FOOD SERVICE	7XXX	0.00	0.00	0.00	587.12	-587.12
4XX	7601 : SUMMER SCHOOL-FOOD SERVICE	*	269,757.71	0.00	6,370.19	95,862.92	167,524.60
4XX	7730 : STAFF SERVICES	1XXX	6,000.00	0.00	0.00	0.00	6,000.00
4XX	7730 : STAFF SERVICES	2XXX	160.00	0.00	0.00	0.00	160.00
4XX	7730 : STAFF SERVICES	*	6,160.00	0.00	0.00	0.00	6,160.00
4XX	7800 : PUPIL TRANSPORTATION SERVICES	7XXX	262,681.95	0.00	0.00	7,397.10	255,284.85
4XX	7800 : PUPIL TRANSPORTATION SERVICES	*	262,681.95	0.00	0.00	7,397.10	255,284.85
4XX	9100 : COMMUNITY SERVICES	1XXX	255,260.33	0.00	0.00	135,570.34	119,689.99
4XX	9100 : COMMUNITY SERVICES	2XXX	51,868.74	0.00	0.00	28,924.74	22,944.00
4XX	9100 : COMMUNITY SERVICES	3XXX	8,200.00	0.00	3,450.00	3,750.00	1,000.00
4XX	9100 : COMMUNITY SERVICES	5XXX	9,867.37	0.00	0.00	8,538.79	1,328.58
4XX	9100 : COMMUNITY SERVICES	6XXX	4,790.00	0.00	0.00	4,790.00	0.00
4XX	9100 : COMMUNITY SERVICES	7XXX	-2,116.06	0.00	0.00	-2,116.06	0.00
4XX	9100 : COMMUNITY SERVICES	*	327,870.38	0.00	3,450.00	179,457.81	144,962.57
7XX	7500 : FISCAL SERVICES	1XXX	63,000.00	0.00	0.00	25,854.50	37,145.50
7XX	7500 : FISCAL SERVICES	2XXX	11,175.00	0.00	0.00	6,005.22	5,169.78
7XX	7500 : FISCAL SERVICES	3XXX	250.00	0.00	0.00	0.00	250.00
7XX	7500 : FISCAL SERVICES	7XXX	750.00	0.00	0.00	0.00	750.00
7XX	7500 : FISCAL SERVICES	*	75,175.00	0.00	0.00	31,859.72	43,315.28
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

Fund	Function	Object	Budgeted	Committed	Encumbered	Expended YTD	Balance
7XX	7730 : STAFF SERVICES	1XXX	96,750.00	0.00	0.00	48,578.52	48,171.48
7XX	7730 : STAFF SERVICES	2XXX	29,075.00	0.00	0.00	14,894.10	14,180.90
7XX	7730 : STAFF SERVICES	3XXX	3,500.00	0.00	0.00	578.40	2,921.60
7XX	7730 : STAFF SERVICES	4XXX	5,000.00	0.00	0.00	2,792.91	2,207.09
7XX	7730 : STAFF SERVICES	7XXX	1,500.00	0.00	0.00	0.00	1,500.00
7XX	7730 : STAFF SERVICES	*	135,825.00	0.00	0.00	66,843.93	68,981.07
7XX	7790 : OTHER CENTRAL SERVICES	1XXX	0.00	0.00	0.00	2,025.00	-2,025.00
7XX	7790 : OTHER CENTRAL SERVICES	2XXX	2,876,000.00	0.00	0.00	1,460,936.02	1,415,063.98
7XX	7790 : OTHER CENTRAL SERVICES	3XXX	1,297,000.00	0.00	0.00	701,320.02	595,679.98
7XX	7790 : OTHER CENTRAL SERVICES	5XXX	35,000.00	0.00	0.00	12,844.00	22,156.00
7XX	7790 : OTHER CENTRAL SERVICES	6XXX	8,000.00	0.00	0.00	0.00	8,000.00
7XX	7790 : OTHER CENTRAL SERVICES	7XXX	17,340,803.00	0.00	0.00	7,375,868.14	9,964,934.86
7XX	7790 : OTHER CENTRAL SERVICES	*	21,556,803.00	0.00	0.00	9,552,993.18	12,003,809.82
9XX	9100 : COMMUNITY SERVICES	1XXX	713,101.43	0.00	0.00	320,788.83	392,312.60
9XX	9100 : COMMUNITY SERVICES	2XXX	145,960.26	0.00	0.00	65,601.86	80,358.40
9XX	9100 : COMMUNITY SERVICES	3XXX	64,156.00	0.00	4,885.95	28,871.44	30,398.61
9XX	9100 : COMMUNITY SERVICES	5XXX	50,434.00	0.00	4,878.76	29,142.19	16,413.05
9XX	9100 : COMMUNITY SERVICES	6XXX	11,810.00	0.00	1,545.00	765.75	9,499.25
9XX	9100 : COMMUNITY SERVICES	7XXX	400.00	0.00	0.00	230.00	170.00
9XX	9100 : COMMUNITY SERVICES	*	985,861.69	0.00	11,309.71	445,400.07	529,151.91
			78,054,600.37	0.00	1,529,782.88	33,407,537.54	43,117,279.95
			263,860,215.06	0.00	9,590,412.14	99,443,774.26	154,826,028.66

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