

District School Board of Indian River County
1990 25th Street, Vero Beach, FL 32960
Business Meeting
Agenda

Date: January 21, 2014

Time: 6:00 p.m.

Room: Teacher Education Center (TEC)

It is hereby advised that if a person decides to appeal any decision made by the Board with respect to any matter considered at this meeting, he/she will need to ensure that a verbatim record is made that includes the testimony and evidence upon which the appeal is to be made.

- I. CALL MEETING TO ORDER – Chairman Johnson
- II. INVOCATION
- III. PLEDGE OF ALLEGIANCE TO THE FLAG AND PRESENTATION OF COLORS BY Vero Beach High School Air Force Junior ROTC under the Direction of Wade E. Dues, Chief Master Sergeant USAF (Ret.), Aerospace Science Instructor Detachment 043.
- IV. ADOPTION OF ORDERS OF THE DAY
- V. PRESENTATIONS
 - A. **Proclamation for National Mentoring Month Presented to Big Brothers Big Sisters – Dr. Adams**
 - B. **Motorola and the Education Foundation of Indian River County Grant to Osceola Magnet School – Dr. Adams**
- VI. CITIZEN INPUT
- VII. CONSENT AGENDA
 - A. **Approval of Minutes**
 1. Discussion Session held 1/7/2014
 2. Business Meeting held 1/7/2014Superintendent recommends approval.
 - B. **Approval of Personnel Recommendations – Mr. Fritz**

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

C. Approval of Out-of-Field Teachers Report – Mr. Fritz

Approval is recommended for the attached Out-of-Field Teachers Report for the second semester. The Report includes teachers who are out-of-field for course work, not Highly Qualified, as well as teachers who are out-of-field or out of compliance for ESOL. It is required that the Report be approved by the School Board prior to the FTE Survey period in February. A copy of the Report will be available prior to the meeting. Superintendent recommends approval.

D. Approval of Award to All Pro Security Services, LTD, for Security Officer Services, RFP 2014-17 - Mr. Morrison

The purpose and intent of this RFP is to secure firm prices for security services. The main focus is approximately 50 hours per week at Gifford Middle; but, services may be requested on an as needed basis for other School District sites. Due to the size of the District, the request is for an hourly rate for any campus that security services will be assigned. To meet the time and task demands of this school system, a primary and secondary award shall be made. If for some reason the primary vendor does not adhere to specifications and/or special conditions, the secondary vendor will then be activated. The annual financial impact as estimated by the Risk Department is \$45,000. Primary award is recommended to All Pro Security Services, LTD; and secondary award is recommended to Bulldog Security, Inc., as the lowest and best responsive and responsible bidders meeting specifications, terms, and conditions. Superintendent recommends approval.

VIII. ACTION AGENDA

A. Approval to Set Public Hearing Date for Adoption of Revisions to School Board Policies – Mr. Fritz

On December 2, 2013, the District School Board discussed the revisions and requested to move forward with the adoption process for the policies that are attached. The purpose of the revisions is to comply with changes in State and Federal Legislative action during the 2013 Legislative Session, as well as current practice. The Public Hearing will be held during the regular Business meeting on March 4, 2014. Superintendent recommends approval.

B. Approval to Accept Annual Operational Audit Report #2014-067 for Fiscal Year Ended June 30, 2013 – Mr. Morrison

The Annual Operational Audit Report for the fiscal year that ended on June 30, 2013, 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 Comprehensive Annual Financial Report #2014-069 for Fiscal Year Ended June 30, 2013 – Mr. Morrison

The Comprehensive Annual Financial Report for the fiscal year that ended on June 30, 2013, has been completed. In addition, incorporated within the Comprehensive Annual Financial Report are the Financial and Federal Single Audit Reports that were 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.

- D. Approval to Award CareHere for Full Service Primary Care Clinic, SDIRC 2014-18 - Mr. Fritz**
The Human Resources Department requested that a Request for Proposal be promulgated for a third-party administrator to assist in establishing and managing a Health and Wellness Clinic. The District seeks a company to offer medical/wellness services to employees, retirees, and dependents covered under the medical plan to include CDL physicals, exams and workplace screenings (including random and required drug testing). In addition to on-site healthcare, the District desires the on-site medical services provider to handle job injury services including initial treatment of work-related injuries. The provider will work with the District to provide educational, intervention, and incentive programs. The company must comply with all guidelines and regulations set forth in the Health Insurance Portability and Accountability Act (HIPAA), Clinical Laboratory Improvement Act (CLIA), and the Affordable Health Care Act (AHCA). The **one time** startup cost for this health and wellness clinic as estimated by the Human Resource Department is ~~\$1,200,000~~ **\$160,000**; this expense will come from the employee benefits fund. Recommendation is to award CareHere as best responsive and responsible bidder meeting specifications, terms, and conditions. Superintendent recommends approval.

New Action Item added on 1-16-2014

- E. Approval of 2013–2014 Class Size Reduction Compliance Plan for Vero Beach Elementary – Mr. Morrison**

Class size is measured by data submitted each year during the October student survey period. Based on the data submitted for 2013-2014, Vero Beach Elementary was over class size by 1.06 Full Time Equivalent (FTE) students. School Districts exceeding the class size limits for 2013–2014 are required, as per 1003.03 F.S., to submit a compliance plan by February 1, 2014, outlining the steps that will be taken to ensure compliance by the following October. Attached is the School District's Class Size Reduction Compliance Plan for Vero Beach Elementary. The estimated cost impact to the District is \$2,967.91. School Districts that submit a compliance plan by February 1, 2014, may have a portion of this penalty added back to their class size categorical allocation. Superintendent recommends approval.

New Action Item added on 1-17-2014

- F. Approval to Terminate Support Staff Employee – Mr. Fritz**

The Superintendent recommends termination of support staff employee, Lori Pallas. The grounds for this termination are contained in the attached Charging Letter. Superintendent recommends approval.

IX. SUPERINTENDENT'S REPORT

X. DISCUSSION

- A. Letter of Objection by the IRCEA – Mrs. Simchick**

XI. SCHOOL BOARD MEMBER MATTERS – Chairman Johnson

XII. INFORMATION AGENDA

A. Financial Report for Month ending November 2013– Mr. Morrison

Attached are the Financial Reports for the month ending November 30, 2013.

B. Monthly Facilities Report – Mr. Morrison

Attached is the Monthly Facilities Report.

XIII. SUPERINTENDENT’S CLOSING

XIV. ADJOURNMENT – Chairman Johnson

Anyone who needs a special accommodation may contact the School District’s American Disabilities Act Coordinator at 564-3071 (TTY 564-8507) at least 48-hours in advance of 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 Teacher Education Center (TEC) located in the J.A. Thompson Administrative Center at 1990 25th Street, Vero Beach, FL 32960, 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>.

National Mentoring Month Proclamation January 2014

Presented to Big Brothers Big Sisters of Indian River County, Florida

WHEREAS, every day Big Brothers Big Sisters works to provide children facing adversity with strong and enduring, professionally supported, one-to-one relationships that change their lives for the better, forever; and

WHEREAS, mentoring is a proven, effective strategy that helps children by matching them with a caring, responsible adult who can provide guidance and direction, and build their confidence; and

WHEREAS, research shows that mentoring has beneficial and long-term effects on youth by increasing their academic engagement and decreasing the likelihood of substance abuse and other risky behaviors, and

WHEREAS, dozens of Indian River County children are in need of a caring adult mentor in their lives, and closing this mentoring gap will take more investment, partnerships, and volunteers ready to make a difference in a child's life; and

WHEREAS, the School Board of Indian River County recognizes that our success depends on helping every child reach their full potential in life, and realizes that young people need a solid foundation of support that will help them become well-educated, confident, and productive citizens; and

NOW, THEREFORE, the School Board of Indian River will proclaim January 2014 as National Mentoring Month, and call upon the people of Indian River to recognize the importance of mentoring, to look for opportunities to serve as mentors in their communities, and to observe this month with appropriate activities and programs.

Presented to Big Brothers, Big Sisters of Indian River County this 21st day of January 2014 at a District School Board business meeting held in Vero Beach, Florida.

Mrs. Carol Johnson
Chairman of the District School Board of
Indian River County, Florida

Date Signed

Dr. Frances J. Adams, Ed.D
Secretary to the District School Board/
Superintendent of Schools
Indian River County, Florida

Date Signed

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The District School Board of Indian River County met on January 7, 2014, at 1:00 p.m. The discussion was held in the Teacher Education Center located at the J.A. Thompson Administrative Center, 1990 25th Street, Vero Beach, Florida 32960. District School Board Members attending were: Chairman Carol Johnson, Vice Chairman Matthew McCain, and Board Members: Claudia Jiménez, Karen Disney-Brombach, and Dale Simchick. Dr. Frances J. Adams, Superintendent of Schools; and Suzanne D'Agresta, School Board Attorney, were also present.

Discussion Session Minutes

- I. CALLED DISCUSSION SESSION TO ORDER – Chairman Johnson
Chairman Johnson noted for the record that the location of the discussion session listed on the agenda on the Board website was incorrect; however, the meeting notice was correct. She also noted that the Board would be asked to find an available date for an Information Session.

- II. ITEMS PLACED ON AGENDA BY BOARD MEMBERS – Chairman Johnson
 - A. Claudia Jimenez
 1. Common Core State Standards
Board Members agreed to discuss Common Core State Standards at the upcoming Information Session. The Board discussed the information they would need to be better informed. Mrs. Disney-Brombach gave an update regarding the reason for the delay of the State representative's visit to Indian River County to present facts on Common Core. Dr. Adams invited Board Members to attend the Principals' site meetings with parents to go over general information regarding Common Core State Standards and testing requirements. She said that she would forward the dates to the Board. Dr. Adams noted that the invitation was for Board Members and parents of the respective schools in order to educate our parents.
 2. Graduation Rates
Dr. Adams handed out information on the District's graduation rates and gave an oral report. She explained that the federal numbers were two years behind. Dr. Adams stated that what tripped up Vero Beach High School was the at-risk graduation rates.
 3. School Health Advisory Council Follow up
Dr. Adams gave an update on the letter she received from the School Health Advisory Council regarding health curriculum and how to obtain student data. Dr. Adams stated that Curriculum and Instruction was currently working on a timeline for secondary health curriculum as required by new State standards. The Board also discussed sharing of aggregate data, upcoming bullying event, online incident report forms, preparing an incident report to include the past two years, comment box follow up and report to the Board, and cameras in buses/schools.

Chairman Johnson noted to Dr. Adams that the Board was interested in receiving a comprehensive, incident report covering the last two school years. She also noted that that the Board requested to see the required curriculum. Mrs. Disney-Brombach gave an update on legislative definition of bullying.

4. Transition Plans for Guidance Offices
Dr. Adams reported that the Guidance Departments would be updating the Guidance Transition Plans this school year.
- B. Matthew McCain
No items.
 - C. Karen Disney-Brombach
 1. Report on the results of the lawsuit regarding the price of college text books for high school students. The District should see a drop in textbook prices.
 2. Board discussed and supported bringing back the Chairman's Corner TV show. Dr. Adams said that she would check on available taping times. She asked the Chairman to let her know what would work for her schedule. Dr. Adams suggested two, 15-minute segments.
 - D. Dale Simchick
No items.
 - E. Chairman Johnson
 1. Meeting Protocol
Chairman Johnson talked about Board protocol that included the Board's participation in the upcoming Martin Luther King Parade, requests for information from staff that flows through the Superintendent (including business meetings), and addressing all staff using proper names (Dr., Mrs., Mr., etc.).
 2. Request by CWA (Communication Workers of America Union)
Chairman Johnson stated that the CWA Union requested that the Board meet with the CWA Union regularly, on a monthly basis, to discuss issues of concern. After hearing from the Board Attorney and discussing the request, Chairman Johnson said that she would send a letter to the CWA letting them know that the Board was not in favor of the CWA request.
 3. Letter regarding Trust Fund
Dr. Adams explained that the Drivers Education Program was discontinued due to budget cuts. She said that the dollars from the Trust were not enough to cover the cost of cars, teacher, driving range, etc. After discussing the program, the Board directed the Chairman to send the Board's unanimous response to Commissioner O'Bryan that the District was not able to provide the Drivers Education Program. Dr. Adams said that she would consult with staff regarding applying for available funds from the Trust on behalf of students.
 4. Information Session Date
The Board agreed to schedule Tuesday, January 28, 2014, from 9:30 a.m. until 2:30 p.m., at the Student Support Services Complex, with lunch included; but not to advertise until the date and time has been secured.
- III. BOARD COMMITTEE REPORTS – Chairman Johnson
No reports.

IV. ITEMS PLACED ON AGENDA BY SUPERINTENDENT – Dr. Adams

A. District Calendar, Draft

Dr. Adams gave an update regarding her correspondence with the Veteran’s Council President that included a list of school activities that took place in honor of Veteran’s Day. She also discussed other dates of interest on the “draft” Calendar. Dr. Adams said that she would check with the Committee regarding the day off after Martin Luther King’s Day. Board Members requested a report on teacher absenteeism on the Friday before and the Monday after holidays for the past two, school years. Chairman Johnson asked to have the report for the next discussion session. Another question from the Board was regarding testing dates. Dr. Adams said that they do not have the dates secured yet.

V. ADJOURNMENT – Chairman Johnson

With no further discussion, the session adjourned at approximately 2:10 p.m.

The District School Board of Indian River County met on January 7, 2014, at 6:00 p.m. The business meeting was held in the Teacher Education Center located at the J.A. Thompson Administrative Center, 1990 25th Street, Vero Beach, Florida 32960. District School Board Members attending were: Chairman Carol Johnson, Vice Chairman Matthew McCain, and Board Members: Claudia Jiménez, Karen Disney-Brombach, and Dale Simchick. Dr. Frances J. Adams, Superintendent of Schools; and Suzanne D'Agresta, School Board Attorney, were also present.

Business Meeting Minutes

- I. Meeting was called to order by Chairman Johnson
- II. Invocation was given by
- III. CALL MEETING TO ORDER – Chairman Johnson
- IV. Words of Inspiration were given by Ms. Jiménez.
- V. PLEDGE OF ALLEGIANCE TO THE FLAG AND PRESENTATION OF COLORS by Sebastian River High School Naval Junior ROTC Under the Direction of James R. O'Neal, Master Gunnery Sergeant USMC (ret.)
- VI. ADOPTION OF ORDERS OF THE DAY
Chairman Johnson called for a motion. Ms. Jiménez moved approval to adopt the Orders of the Day. Mrs. Disney-Brombach seconded the motion and it carried unanimously, with a 5-0 vote.
- VII. PRESENTATIONS
No presentations
- VIII. CITIZEN INPUT
Elizabeth Cannon requested to speak.
Elizabeth Weatherstone request to speak on starting time for the Impasse Hearing between SDIRC and IRCEA.
Luke Flynt requested to speak.
Joan DeMelio requested to speak on impasse hearing.

With Board consent, Chairman Johnson gave a brief statement as to why the impasse hearing was scheduled to begin at 9:30 a.m.

IX. CONSENT AGENDA

Chairman Johnson called for a motion. Mrs. Disney-Brombach moved approval of the Consent Agenda. Mr. McCain seconded the motion and it carried unanimously, with a 5-0 vote.

A. Approval of Minutes

Business Meeting held 12/17/2012

Superintendent recommended approval.

B. Approval of Personnel Recommendations – Mr. Fritz

Attached was a list of personnel recommendations that included personnel additions, terminations, and/or changes. Superintendent recommended approval.

C. Approval of Donation – Mr. Morrison

Fellsmere Elementary School received a donation in the amount of \$2,800 from St. Augustine of Canterbury. The funds would be used for aid to the families of Fellsmere Elementary School. Superintendent recommended approval.

Announcement:

Dr. Adams introduced Pete Copeman as the new Building Inspector for the School District. This was in addition to being the District's Fire Inspector.

X. ACTION AGENDA

A. Approval of Release of Final Payment to Summit Construction of Vero Beach LLC for Sebastian River Locker Room Renovations (SDIRC # 2013-15) – Mr. Morrison

Approval was recommended for the release of final payment in the amount of \$44,486.89 to Summit Construction of Vero Beach, LLC, for the completion of the Sebastian River Middle School Locker Renovations Project (SDIRC # 2013-15). On May 14, 2013, the Board approved the Owner/Contractor Construction Agreement for this project with a Contract Price in the amount of \$1,067,220 (\$970,200 Contractors Bid Price / \$97,020 Owner Added Contingency), with the final construction cost for this project totaling \$1,066,016.33. The unused balance of the Owner Added Contingency in the amount of \$1,203.67 was a savings to the District. Final payment of this project was being brought to the Board for approval in accordance with Florida Statute 1013.50. The final payment to the contractor consists of the project retainage that was held until project completion. Superintendent recommended approval.

Chairman Johnson called for a motion. Mrs. Simchick moved approval of the release of final payment to Summit Construction of Vero Beach LLC, for Sebastian River Locker Room Renovations (SDIRC # 2013-15). Ms. Jiménez seconded the motion and it carried unanimously, with a 5-0 vote.

XI. SUPERINTENDENT'S REPORT

No report.

XII. DISCUSSION

No discussion items

XIII. SCHOOL BOARD MEMBER MATTERS – Chairman Johnson

Ms. Jiménez said that she was looking forward to 2014 calendar year. She talked about the IRFIL (Indian River Fellowship for Instructional Leaders) training session she attended. Ms. Jiménez spoke to the date and time schedule for the impasse hearing. Mrs. Simchick welcomed everybody back from the winter break. She mentioned the TC Palm report on the mid-season athletic rankings and thanked all of the coaches.

Mrs. Disney-Brombach welcomed back everyone. She mentioned that teachers were already at work preparing for the new semester, prior to the first day back.

Chairman Johnson said that she was pleased that the Superintendent had the forethought to send out a message to dress students for the cold weather. She talked about the signing of the final documents regarding the land sale property closing. Chairman Johnson said that it was nice to hear the compliments from Mr. Burkett regarding District staff (Mr. Sanders and Board Attorney).

XIV. INFORMATION AGENDA

A. Charter School Financials – Mr. Morrison

Charter school financial statements were presented to the Board for information only. No approval of a charter school's financial statements was required. This presentation of charter school financial statements was to demonstrate compliance with section 1002.33, Florida Statutes. Specifically, subsection (5)(b) required the District, as sponsor, to monitor the revenues and expenditures of the charter school and to perform the duties provided in s. 1002.345. High performing charter schools were only required to submit financials quarterly. Indian River Charter High School, Imagine Schools of South Vero, and St. Peter's Academy opted to submit their financials quarterly. The other two high-performing charter schools, North County Charter School and Sebastian Charter Junior High had chosen to submit their financials monthly.

XV. SUPERINTENDENT'S CLOSING

Dr. Adams received an email from a parent from another School District that complimented one of our athletes who had shown great sportsmanship and character during an athletic event held at Sebastian River High School. The student was Jarez Parks, a freshman at Sebastian River High School.

XVI. ADJOURNMENT – Chairman Johnson

With no further business, the meeting adjourned at approximately 6:30 p.m.

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CONSENT AGENDA 1/21/14

Personnel Recommendations

1. Instructional Changes
2. Instructional Leaves
Bastos, Maria – Storm Grove, change to 1/6/14-4/14/14
Dugan, Teri – Citrus, extend to 12/2/13-1/31/14
Ferrari, Louis – SRHS, 1/10/14-2/11/14
Lindsey, Brittany – VBE, extend to 1/6/14-1/17/14
Monroe, Andrea – Citrus, extend to 2/25/14-4/11/14
Page, Heather – Dodgertown, 12/2/13-1/17/14
Rockwood, Teresa – Curriculum and Instruction, extend to 1/10/14-2/10/14
3. Instructional Promotions
4. Instructional Transfers
5. Instructional Separations
Darcy, Francis – ESE, retirement, exiting DROP 4/30/14
Lange, Thomas – SRHS, resignation 2/4/14
6. Instructional Employment
Sheehan, Alyssa – Fellsmere, ESE VE Teacher 1/22/14
7. Support Staff Changes
8. Support Staff Leaves
Colson, Rene – Transportation, extend to 1/7/14-~~1/17/14~~-**2/14/14**
Dabrowski, Patricia – Sebastian Elementary, 1/16/14-3/14/14
Donelson, Roberta – ESE, extend to 1/7/14-2/3/14
Marx, Russell – VBHS, extend to 1/6/14-1/13/14
Medlock, Kathy – FLC, extend to 1/9/14-1/15/14
Mortimer, Christine – Gifford Middle, 2/19/14-4/2/14
Primus, Betty – Pelican Island, 1/7/14-~~1/15/14~~-**1/21/14**
Rosenbaum, Barbara – Transportation, extend to 1/8/14-1/20/14
Shor, Eban – ESE, 12/9/13-12/20/13
Vasquez, Maria – SRHS, extend to 1/6/14-1/10/14
Williams, Jenerva – Transportation, change to 12/13/13-1/16/14
9. Support Staff Promotions
Skidmore, Kevin – from SRMS Custodian to Osceola Magnet Plant Operator 1/21/14
10. Support Staff Transfers
Alderson, Maribell – from Liberty Magnet Custodian to SRMS Custodian 1/27/14
Cruce, Edward – from Physical Plant Groundskeeper to FLC Plant Operator 1/17/14
Saldana, Rodrigo – from Dodgertown Food Service Cook to

- Fellsmere Custodian 1/20/14**
- Sanders, James – from Physical Plant Painter to Oslo Middle and VBE Plant Operator 1/20/14**
- Tappen, Douglas – from Physical Plant Carpenter to VBHS Plant Operator 1/13/14
11. Support Staff Separations
Johnson, Joy – Liberty Magnet, resignation 11/15/13
 12. Support Staff Employment
Crawford, Nicholas – SRHS, Student Theatre Tech 1/22/14
McFarlane, Tara – Wabasso, ESE Teacher Assistant 1/22/14
Reyes, Alicia – Treasure Coast, .5 ESOL Teacher Assistant 1/22/14, sunset position
 13. Administrative Separations
Gill, Calvin – Alternative Education, retirement 6/30/14, pending FRS attestation
 14. Administrative Employment
 15. Administrative Leaves
 16. Approval of Placement in Instructional Substitute Pool
Anderson, Katherine – Substitute Teacher 1/22/14
Ciasullo, Richard – Substitute Teacher 1/22/14
Medina, Shea – Substitute Teacher 1/22/14
Robinson, Kathy – Substitute Teacher 1/22/14
Sussman, Katya – Substitute Teacher 1/22/14
 17. Approval of Placement in Support Staff Substitute Pool
Boykin, Quellis – Substitute Food Service Worker 1/22/14
Brenovil, Lebert – Substitute Bus Driver 1/22/14
Edgecombe, Harcourt – Substitute Bus Driver 1/22/14
Napier-Smith, Judy – Substitute Food Service Worker 1/22/14
Ramsey, Billi – Substitute Bus Driver 1/22/14
 18. Attached is a revised job description for the position of Applications Analyst.

SCHOOL DISTRICT OF INDIAN RIVER COUNTY

APPLICATIONS ANALYST

JOB DESCRIPTION

QUALIFICATIONS:

- (1) Bachelor's degree in Computer Science, Business Administration or related area.
- (2) In-depth knowledge of data processing, systems analysis, programming, system conversions, and ASI400 computers.
- (3) Three (3) years experience in information systems, data processing, or other related field, ~~business administration, or educational administration to include two (2) years in an administrative or supervisory capacity.~~
- (4) Satisfactory criminal background check and drug screening.

KNOWLEDGE, SKILLS AND ABILITIES:

Working knowledge of data base query and report writing utilities. Ability to work effectively with the district management team in the analysis and use of district and school information to solve problems. Advanced knowledge in ~~integrating~~ Microsoft Excel and Office applications TERMS for rapid project deployment. Ability to interpret and understand the needs of the customer. Ability to communicate orally and in writing. Ability to work effectively and cooperatively with a variety of people. Knowledge of the information processing functions of a school system.

REPORTS TO:

~~Chief Information Officer~~ Systems Administrator

JOB GOAL

To ~~connect school system administrators to relevant, accurate and timely information imperative for decision making~~ identify, document, and modernize existing data sources, systems, and processes.

SUPERVISES:

N/A

PERFORMANCE RESPONSIBILITIES:

Service Delivery

- * (1) Write programs using report writing utilities to accommodate state and county data systems; perform flow-charting and documentation of programs.
- * (2) Design database layouts; design print layouts for reports.
- * (3) Revise and update current programs as necessary; write special one-time or recurring local programs as required.
- * (4) Compile data files for references within operations of jobs performed; set-up systems program library.
- * (5) Translate ~~informational needs of administrators~~ data processes into organized written/electronic report project specifications.

APPLICATIONS ANALYST (Continued)

- * (6) Develop district and school administrator usage of district database analytical tools.
- * (7) Evaluate new DOE regulatory reporting requirements and design, develop and implement new processes and/or analytical tools to assure compliance.
- ~~* (8) Support district grant initiatives through data research, report writer program development and generation of formatted summarization for optimal presentation.~~
- * (9) ~~(8) Design and implement district network folder~~ Document District data hierarchy nomenclature and structure.
- * (10) ~~(9)~~ Assist with system conversions and upgrades.
- * (11) ~~(10)~~ Demonstrate initiative in the performance of assigned responsibilities.

Employee Qualities/Responsibilities

- * (12) ~~(11)~~ Meet and deal effectively with staff members, administrators and other contact persons using tact and good judgment.
- * (13) ~~(12)~~ Follow attendance, punctuality and other qualities of an appropriate work ethic.
- * (14) ~~(13)~~ Ensure adherence to good safety standards.
- * (15) ~~(14)~~ Maintain confidentiality regarding school/workplace matters.
- * (16) ~~(15)~~ Model and maintain high ethical standards.
- * (17) ~~(16)~~ Maintain expertise in assigned area to fulfill position goals and objectives.
- * (18) ~~(17)~~ Participate successfully in the training programs offered to increase skill and proficiency related to assignment.

Inter/Intra-Agency Communication and Delivery

- * (19) ~~(18)~~ Work with the ~~Director of Information Services (IS)~~ Systems Administrator to prioritize work processes to meet district needs and regulatory agency deadlines.
- * (20) ~~(19)~~ Communicate with state and federal agencies as necessary regarding agency reporting and/or special requests for information.
- * (21) ~~(20)~~ Provide technical assistance and documentation for users.
- * (22) ~~(21)~~ Exercise service orientation when working with others.
- * (23) ~~(22)~~ Keep supervisor informed of potential problems or unusual events.
- * (24) ~~(23)~~ Use effective, positive interpersonal communication skills.
- * (25) ~~(24)~~ Respond to inquiries and concerns in a timely manner.
- * (26) ~~(25)~~ Serve on department/district committees or task teams as required or appropriate.

System Support

- * (27) ~~(26)~~ Exhibit interpersonal skills to work as an effective team member.
- * (28) ~~(27)~~ Follow federal and state laws as well as School Board policies, rules and regulations.
- * (29) ~~(28)~~ Demonstrate support for the school district and its goals and priorities.
- * (30) ~~(29)~~ Demonstrate initiative in identifying potential problems or opportunities for improvement.
- * (31) ~~(30)~~ Prepare or assist in the preparation of all required reports and maintain all appropriate records.
- * (32) ~~(31)~~ Participate in cross-training activities as required.
Perform other tasks consistent with the goals and objectives of this position.

*Essential Performance Responsibilities

APPLICATIONS ANALYST (Continued)

PHYSICAL REQUIREMENTS:

Light Work: Exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force as frequently as needed to move objects.

Job Description Supplement 07

TERMS OF EMPLOYMENT:

Professional Technical Pay Grade ~~P7P6~~ 244-250 days ~~calendar worked per year~~ (12 months)

EVALUATION:

Performance of this job will be evaluated in accordance with provisions of the Board's policy on evaluation of personnel.

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School District of Indian River County

1990 25th Street • Vero Beach, Florida, 32960-3395 • Telephone: 772-564-3000 • Fax: 772-569-0424

Frances J. Adams, Ed.D. - Superintendent

TO: Dr. Fran Adams, Superintendent
School Board Members

FROM: Bill Fritz
Asst. Supt. of Human Resources/Risk Management

Laurie Janssen-Silvia
Certification Analyst

DATE: January 17, 2014

SUBJECT: Out-of-Field Report for Survey 3, February FTE Count 2013-2014

Attached are the *Course* and *ESOL Out-of-Field* reports and the *Not Highly Qualified* report for Survey 3, February FTE count. These reports reflect the teachers who are **projected** to be out-of-field for COURSE, have not met ESOL training requirements, or do not hold highly qualified teacher (HQT) status when the February FTE data is transmitted to the Florida Department of Education. The data reflects student schedules and teacher assignments and status as of Monday, January 13, 2014.

State Board Rule 6A-1.0503 requires that the School Board approve these teachers “*to be employed out-of-field in an area for which specific certification is otherwise required*” before the FTE count period. Also, parents must be notified when teachers are out-of-field or if they are not highly qualified.

A few teachers are waiting for their Temporary or Professional certificates to be issued by the Florida Department of Education. They may be in-field and highly qualified by the actual FTE *date certain* which is October 18, 2013.

If you have any questions concerning these reports, please contact either of us.

“Educate and inspire every student to be successful”

Karen Disney-Brombach
District 1

• Dale Simchick
District 2

• Matthew McCain
District 3

• Carol Johnson
District 4

• Claudia Jiménez
District 5

“To serve all students with excellence”
Equal Opportunity Educator and Employer

**Out-of-Field COURSE, ESOL Out-of-Field/Out-of-Compliance,
and Not Highly Qualified Status Summary Report
Projected 2013-2014 Sem 2**

Report Based on TERMS Data as of: 11:54 AM,1/13/2014

Facility	Data	Total
ALTERNATIVE CENTER FOR EDU.	Sum of CRSE Teachers Out	2
	Sum of ESOL Teachers Out	0
	Sum of Not Highly Qualified	2
BEACHLAND ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	2
	Sum of ESOL Teachers Out	3
	Sum of Not Highly Qualified	2
CITRUS ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	4
	Sum of Not Highly Qualified	0
DODGERTOWN ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	2
	Sum of Not Highly Qualified	0
FELLSMERE ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	13
	Sum of Not Highly Qualified	0
GIFFORD MIDDLE SCHOOL	Sum of CRSE Teachers Out	1
	Sum of ESOL Teachers Out	5
	Sum of Not Highly Qualified	1
GLENDALE ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	3
	Sum of Not Highly Qualified	0
HIGHLANDS ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	6
	Sum of Not Highly Qualified	0
Imagine Schools at South Vero	Sum of CRSE Teachers Out	3
	Sum of ESOL Teachers Out	3
	Sum of Not Highly Qualified	3
INDIAN RIVER CHARTER HIGH SCHL	Sum of CRSE Teachers Out	4
	Sum of ESOL Teachers Out	1
	Sum of Not Highly Qualified	3
LIBERTY MAGNET SCHOOL	Sum of CRSE Teachers Out	1
	Sum of ESOL Teachers Out	4
	Sum of Not Highly Qualified	0
NORTH COUNTY CHARTER SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	1
	Sum of Not Highly Qualified	0
OSCEOLA MAGNET SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	2
	Sum of Not Highly Qualified	0
OSLO MIDDLE SCHOOL	Sum of CRSE Teachers Out	1
	Sum of ESOL Teachers Out	4
	Sum of Not Highly Qualified	1
PELICAN ISLAND ELEMENTARY SCHL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	2
	Sum of Not Highly Qualified	0
ROSEWOOD MAGNET SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	1
	Sum of Not Highly Qualified	0

**Out-of-Field COURSE, ESOL Out-of-Field/Out-of-Compliance,
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SEBASTIAN CHARTER JR HIGH	Sum of CRSE Teachers Out	3
	Sum of ESOL Teachers Out	3
	Sum of Not Highly Qualified	2
SEBASTIAN ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	1
	Sum of Not Highly Qualified	0
SEBASTIAN RIVER HIGH SCHOOL	Sum of CRSE Teachers Out	8
	Sum of ESOL Teachers Out	13
	Sum of Not Highly Qualified	6
SEBASTIAN RIVER MIDDLE SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	2
	Sum of Not Highly Qualified	0
ST. PETER'S ACADEMY	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	0
	Sum of Not Highly Qualified	0
STORM GROVE MIDDLE SCHOOL	Sum of CRSE Teachers Out	8
	Sum of ESOL Teachers Out	3
	Sum of Not Highly Qualified	7
TREASURE COAST ELEMENTARY SCHL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	4
	Sum of Not Highly Qualified	0
VERO BEACH ELEMENTARY SCHOOL	Sum of CRSE Teachers Out	1
	Sum of ESOL Teachers Out	3
	Sum of Not Highly Qualified	0
VERO BEACH HIGH SCHOOL	Sum of CRSE Teachers Out	2
	Sum of ESOL Teachers Out	10
	Sum of Not Highly Qualified	1
WABASSO SCHOOL	Sum of CRSE Teachers Out	0
	Sum of ESOL Teachers Out	0
	Sum of Not Highly Qualified	0
Total Sum of CRSE Teachers Out		36
Total Sum of ESOL Teachers Out		93
Total Sum of Not Highly Qualified		28

**Projected Teachers Out of Field for Courses
Semester 2 2013-2014**

1/17/2014 8:38 AM

Report Based on TERMS Data as of: 11:54 AM, 1/13/14

1 of 2

School Name	Last Name	First Name	Course Number	Course Title
ALTERNATIVE CENTER FOR EDU.	BRISTOL	MONICA	2003310	PHY SCI
ALTERNATIVE CENTER FOR EDU.	KASER	DIANE	2000310	BIO 1
BEACHLAND ELEMENTARY SCHOOL	BRAUSAM	JULIE	7755040	ADV ACAD: K-5
BEACHLAND ELEMENTARY SCHOOL	BYERS	SUMMER	5012070	MATH GRADE FIVE
GIFFORD MIDDLE SCHOOL	KNIGHT	ROBERT	2002070	M/J COMP SCI 2
GIFFORD MIDDLE SCHOOL	KNIGHT	ROBERT	2002100	M/J COMP SCI 3
GIFFORD MIDDLE SCHOOL	TAYLOR	CAROL	1000010	M/J INTENS READ (MC)
GIFFORD MIDDLE SCHOOL	TAYLOR	CAROL	1000010	M/J INTENSIVE READ
Imagine Schools at South Vero	MANNING	MATTHEW	5013010	MUS GENERAL E
Imagine Schools at South Vero	MCKINNY	KATHLEEN	5010030	COMM
Imagine Schools at South Vero	MCKINNY	KATHLEEN	5010042	Language Arts 1
Imagine Schools at South Vero	MCKINNY	KATHLEEN	5012030	MATH GRADE ONE
Imagine Schools at South Vero	MCKINNY	KATHLEEN	5015030	PHY ED E
Imagine Schools at South Vero	MCKINNY	KATHLEEN	5020020	SCI E
Imagine Schools at South Vero	MCKINNY	KATHLEEN	5021030	SOC STUDIES 1
Imagine Schools at South Vero	NOVELLI	LISA	1000010	M/J INTENS READ (MC)
INDIAN RIVER CHARTER HIGH SCHL	BEINDORF	ANA	0708340	SPANISH I
INDIAN RIVER CHARTER HIGH SCHL	BEINDORF	ANA	0708350	SPANISH II
INDIAN RIVER CHARTER HIGH SCHL	HUNT	CAROL	1000410	INTENS READ
INDIAN RIVER CHARTER HIGH SCHL	MANN	KARIMA	0708340	SPANISH I
INDIAN RIVER CHARTER HIGH SCHL	PINE	JON	8207420	DIGIT VID SOUND FUND
INDIAN RIVER CHARTER HIGH SCHL	THULL	KURT	1502410	IND DUAL SPORTS I
INDIAN RIVER CHARTER HIGH SCHL	THULL	KURT	1502420	IND DUAL SPORTS II
INDIAN RIVER CHARTER HIGH SCHL	THULL	KURT	1502430	IND DUAL SPORTS III
INDIAN RIVER CHARTER HIGH SCHL	THULL	KURT	1504410	INTER GOLF
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7710012	ACCESS LANG ART - 1
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7710012	ACCESS LANG ART - 1
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7710013	ACCESS LANG ART - 2
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7710013	ACCESS LANG ART - 2
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7710011	ACCESS LANG ART - K
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7712020	ACCESS MATH GRADE 1
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7712030	ACCESS MATH GRADE 2
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7712015	ACCESS MATH GRADE K
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7720020	ACCESS SCI GRADE 1
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7720030	ACCESS SCI GRADE 2
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7720015	ACCESS SCI GRADE K
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7721011	ACCESS SOC ST - K
LIBERTY MAGNET SCHOOL	CHESTER	JENNIFER	7721011	ACCESS SOC ST - K
OSLO MIDDLE SCHOOL	FALVEY	AMY	7855040	ADV ACAD: 6-8
OSLO MIDDLE SCHOOL	FALVEY	AMY	7855040	ADV ACAD: 6-8 LA
OSLO MIDDLE SCHOOL	TORRENT	JOHN	0400030	M/J VIDEO THEATRE
OSLO MIDDLE SCHOOL	WILLIAMS	ANDREA	1008040	M/J READ 2
OSLO MIDDLE SCHOOL	WILLIAMS	ANDREA	1000010	M/J READING - R2
SEBASTIAN CHARTER JR HIGH	BROOKER	RUTH	2001010	M/J EARTH/SPA SC
SEBASTIAN CHARTER JR HIGH	BROOKER	RUTH	2003010	M/J PHY SC
SEBASTIAN CHARTER JR HIGH	INGUI	WILLIAM	2106010	M/J CIVICS
SEBASTIAN CHARTER JR HIGH	INGUI	WILLIAM	2106020	M/J CIVICS ADV
SEBASTIAN CHARTER JR HIGH	INGUI	WILLIAM	0600000	M/J EXPLOR WHEEL 1

**Projected Teachers Out of Field for Courses
Semester 2 2013-2014**

1/17/2014 8:38 AM

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2 of 2

School Name	Last Name	First Name	Course Number	Course Title
SEBASTIAN CHARTER JR HIGH	INGUI	WILLIAM	2105020	M/J WORLD CULTURES
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1000010	M/J INTENS READ (MC)
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1008040	M/J READ 2
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1008050	M/J READ 2 ADV
SEBASTIAN RIVER HIGH SCHOOL	ALBERT	BRENT	1000410	INTEN READ 10/1
SEBASTIAN RIVER HIGH SCHOOL	AMY	TERRI	1503410	CARDIO COND 2 11B
SEBASTIAN RIVER HIGH SCHOOL	AMY	TERRI	1501320	FIT ISSUES PE 10B
SEBASTIAN RIVER HIGH SCHOOL	AMY	TERRI	1502420	IDSPTS 2
SEBASTIAN RIVER HIGH SCHOOL	AMY	TERRI	1503360	TEAM SPORTS 2 PE 9B
SEBASTIAN RIVER HIGH SCHOOL	BAKER	BRENDA	1002380	DEV LA THRU ESOL
SEBASTIAN RIVER HIGH SCHOOL	HOWDER	CELESTE	1000410	INTEN READ 9/1
SEBASTIAN RIVER HIGH SCHOOL	HOWDER	CELESTE	1000410	INTEN READ 9/2
SEBASTIAN RIVER HIGH SCHOOL	LANGE	THOMAS	2100800	HIST OF AMERICAS IB
SEBASTIAN RIVER HIGH SCHOOL	LANGE	THOMAS	2100320	US HISTORY HON
SEBASTIAN RIVER HIGH SCHOOL	LANGE	THOMAS	2109310	WORLD HISTORY
SEBASTIAN RIVER HIGH SCHOOL	MCCALL	EMILY	2003340	CHEM 1
SEBASTIAN RIVER HIGH SCHOOL	OMANS	JANE	1002320	ENG 3 ESOL
SEBASTIAN RIVER HIGH SCHOOL	RIGA	ELEANOR R	1001340	ENG 2
SEBASTIAN RIVER HIGH SCHOOL	RIGA	ELEANOR R	1001340	ENG 2 READING
SEBASTIAN RIVER HIGH SCHOOL	RIGA	ELEANOR R	1001370	ENG 3
SEBASTIAN RIVER HIGH SCHOOL	RIGA	ELEANOR R	1001370	ENG 3 READING
SEBASTIAN RIVER HIGH SCHOOL	RIGA	ELEANOR R	1001405	ENG 4 COL PR READING
SEBASTIAN RIVER HIGH SCHOOL	RIGA	ELEANOR R	1001405	ENG 4 COLLEGE PREP
SEBASTIAN RIVER HIGH SCHOOL	WALLACE	WILLIAM	2003340	CHEM 1
SEBASTIAN RIVER MIDDLE SCHOOL	VAUSE	AMANDA	1008050	M/J READ 2 ADV
SEBASTIAN RIVER MIDDLE SCHOOL	WRIGHT	ALISSA	7855040	Advanced Acad 6-8
SEBASTIAN RIVER MIDDLE SCHOOL	WRIGHT	BRADLEY	7855042	ADV ACAD:6-8 GIFT
STORM GROVE MIDDLE SCHOOL	BRADLEY	SONYA	1008040	M/J READ 2
STORM GROVE MIDDLE SCHOOL	BROWN	SALLY	7855040	ADV ACAD:6-8 W.C.
STORM GROVE MIDDLE SCHOOL	LEFT	MELODY	1001040	M/J LANG ARTS 2
STORM GROVE MIDDLE SCHOOL	MARTZ	SARA	1200370	ALG 1-A
STORM GROVE MIDDLE SCHOOL	MARTZ	SARA	1000010	M/J INTENS READ (MC)
STORM GROVE MIDDLE SCHOOL	MARTZ	SARA	1000010	M/J WILSON READ (MC)
STORM GROVE MIDDLE SCHOOL	MOREE	RACHEL	1008070	M/J READ 3
STORM GROVE MIDDLE SCHOOL	NATHANIEL	SHANA	1000010	M/J INTENS READ (MC)
STORM GROVE MIDDLE SCHOOL	RAHMING	WALLACE	0400000	M/J MUSIC THEATRE
STORM GROVE MIDDLE SCHOOL	RAHMING	WALLACE	0400010	M/J MUSIC THEATRE
STORM GROVE MIDDLE SCHOOL	RAHMING	WALLACE	0400020	M/J MUSIC THEATRE
STORM GROVE MIDDLE SCHOOL	ROSS	LUGENE	2002080	M/J COMPRE SCI PreAP
STORM GROVE MIDDLE SCHOOL	WALKER	DEBROHA	1001010	M/J LANG ARTS 1
TREASURE COAST ELEMENTARY SCHL	VOGEL	DAPHNA	5012070	MATH GRADE FIVE
TREASURE COAST ELEMENTARY SCHL	VOGEL	DAPHNA	5012060	MATH GRADE FOUR
VERO BEACH ELEMENTARY SCHOOL	BOLITHO	WESLEY	7763040	LANG THRPY: PK-5
VERO BEACH ELEMENTARY SCHOOL	BOLITHO	WESLEY	7763030	SPEECH THRPY: PK-5
VERO BEACH HIGH SCHOOL	FOSMOEN	LISA	1008330	READ 3
VERO BEACH HIGH SCHOOL	GOFF	JEFFREY	7963080	LRNG STRATEGIES
VERO BEACH HIGH SCHOOL	GOFF	JEFFREY	7963010	PREP PSTSCH AD LIV

**Projected Teachers Out of Field (OOF) or
Out-Of-Compliance (OOC) for ESOL Courses
Semester 2 2013-2014**

1/17/2014 8:37 AM

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1 of 3

School Name	Last Name	First Name	Course #	Course Title
BEACHLAND ELEMENTARY SCHOOL	BYERS	SUMMER	Elementary	ESOL END/CERT REQUIRED
BEACHLAND ELEMENTARY SCHOOL	DOWDELL	ASHLEY	Elementary	ESOL END/CERT REQUIRED
BEACHLAND ELEMENTARY SCHOOL	JOHNSON	ALISA	Elementary	ESOL END/CERT REQUIRED
CITRUS ELEMENTARY SCHOOL	MCDONOUGH	CYNTHIA	Elementary	ESOL END/CERT REQUIRED
CITRUS ELEMENTARY SCHOOL	MCLAUGHLIN	JASON	Elementary	ESOL END/CERT REQUIRED
CITRUS ELEMENTARY SCHOOL	MCVEE	KRISTEN	Elementary	ESOL END/CERT REQUIRED
CITRUS ELEMENTARY SCHOOL	O'CONNELL	MICHELLE	Elementary	ESOL END/CERT REQUIRED
DODGERTOWN ELEMENTARY SCHOOL	DUVAL	CRYSTAL	Elementary	ESOL END/CERT REQUIRED
DODGERTOWN ELEMENTARY SCHOOL	LETELLIER	SARAH	Elementary	ESOL END/CERT REQUIRED
DODGERTOWN ELEMENTARY SCHOOL	THIELMANN	KAREN	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	BANGERT	MELISSA	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	BEAUDOIN	PATRICIA	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	CARLSEN	TIFFANY	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	CHRIMES	JEANNE	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	COURTNEY	ASHLEY	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	CUMMINGS	CHRISTOPHER	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	DIMATTEO	EMILY	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	FRAGA	SABRINA	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	GIBERT	JASMINE	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	GILLEN	SHANNON	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	KLEIN	SHARON	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	LIVINGSTON	DIANA	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	MEJIA	KELLI	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	WALKER	GUILLERMINA	Elementary	ESOL END/CERT REQUIRED
FELLSMERE ELEMENTARY SCHOOL	ZUTHER	MONA	Elementary	ESOL END/CERT REQUIRED
GIFFORD MIDDLE SCHOOL	ELLIS	MAXY	1000010	M/J INTENS READ (MC)
GIFFORD MIDDLE SCHOOL	HISER	PATRICK	2002070	M/J COMP SCI 2
GIFFORD MIDDLE SCHOOL	KNIGHT	KRISTEN	1000010	M/J INTENSIVE READ
GIFFORD MIDDLE SCHOOL	KRAMEK	HOPE	1205040	M/J MATH 2
GIFFORD MIDDLE SCHOOL	MARTIN	MICHAEL	2100015	M/J US HIST&CAR PLAN
GLENDALE ELEMENTARY SCHOOL	BORENGASSER	TESS	Elementary	ESOL END/CERT REQUIRED
GLENDALE ELEMENTARY SCHOOL	GANGER	MARGARET	Elementary	ESOL END/CERT REQUIRED
GLENDALE ELEMENTARY SCHOOL	KALMEWICKI	MIRIAM	Elementary	ESOL END/CERT REQUIRED
HIGHLANDS ELEMENTARY SCHOOL	D'ALBORA	AMY	Elementary	ESOL END/CERT REQUIRED
HIGHLANDS ELEMENTARY SCHOOL	GUESS	CHAD	Elementary	ESOL END/CERT REQUIRED
HIGHLANDS ELEMENTARY SCHOOL	HILL	VALERIE	Elementary	ESOL END/CERT REQUIRED
HIGHLANDS ELEMENTARY SCHOOL	HILTON	JANE	Elementary	ESOL END/CERT REQUIRED
HIGHLANDS ELEMENTARY SCHOOL	KESTENBAUM	ROBIN	Elementary	ESOL END/CERT REQUIRED
HIGHLANDS ELEMENTARY SCHOOL	RILEY	ALLISON	Elementary	ESOL END/CERT REQUIRED
HIGHLANDS ELEMENTARY SCHOOL	SANFORD	ZACHARY	Elementary	ESOL END/CERT REQUIRED
Imagine Schools at South Vero	CONTRERAS	KELLY	Elementary	ESOL END/CERT REQUIRED
Imagine Schools at South Vero	FLAK	SUSAN	Elementary	ESOL END/CERT REQUIRED
Imagine Schools at South Vero	MCKINNY	KATHLEEN	Elementary	ESOL END/CERT REQUIRED
Imagine Schools at South Vero	TRAX	ELIZABETH	Elementary	ESOL END/CERT REQUIRED
INDIAN RIVER CHARTER HIGH SCHL	DEMARCO	ANTHONY	2100310	US HISTORY
LIBERTY MAGNET SCHOOL	FARRAH	BONNIE	Elementary	ESOL END/CERT REQUIRED
LIBERTY MAGNET SCHOOL	HURLEY	TERRI	Elementary	ESOL END/CERT REQUIRED
LIBERTY MAGNET SCHOOL	METCALF	MERRIN	Elementary	ESOL END/CERT REQUIRED
LIBERTY MAGNET SCHOOL	MORROW	KIMBERLY	Elementary	ESOL END/CERT REQUIRED

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**Projected Teachers Out of Field (OOF) or
Out-Of-Compliance (OOC) for ESOL Courses
Semester 2 2013-2014**

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2 of 3

School Name	Last Name	First Name	Course #	Course Title
LIBERTY MAGNET SCHOOL	STALLINGS	JESSICA	Elementary	ESOL END/CERT REQUIRED
NORTH COUNTY CHARTER SCHOOL	MCDANIEL	TANYA	Elementary	ESOL END/CERT REQUIRED
OSCEOLA MAGNET SCHOOL	BIRNHOLZ	JILL	Elementary	ESOL END/CERT REQUIRED
OSCEOLA MAGNET SCHOOL	OBERLINK	KEVIN	Elementary	ESOL END/CERT REQUIRED
OSLO MIDDLE SCHOOL	BROWN	MICHELLE	1302000	M/J BEG BAND
OSLO MIDDLE SCHOOL	BROWN	MICHELLE	0500000	M/J PERS CAR SCH 1
OSLO MIDDLE SCHOOL	FALCONE	ROBIN	1001010	M/J LANG ARTS 1
OSLO MIDDLE SCHOOL	GODWIN	MONICA	1205010	M/J MATH 1
OSLO MIDDLE SCHOOL	HILL	VIRGINIA	1303010	M/J CHORUS
OSLO MIDDLE SCHOOL	HILL	VIRGINIA	1700000	M/J RESEARCH 1
OSLO MIDDLE SCHOOL	THORNTON	JAYLA	1700020	M/J RESEARCH 3
PELICAN ISLAND ELEMENTARY SCHL	BULLARD	REUN	Elementary	ESOL END/CERT REQUIRED
PELICAN ISLAND ELEMENTARY SCHL	HUDSON	AUDESTINE	Elementary	ESOL END/CERT REQUIRED
ROSEWOOD MAGNET SCHOOL	ERN	NATALIE	Elementary	ESOL END/CERT REQUIRED
SEBASTIAN CHARTER JR HIGH	BROOKER	RUTH	2001010	M/J EARTH/SPA SC
SEBASTIAN CHARTER JR HIGH	GUNKEL	GRACE	1508600	M/J COMPRE GRDE 6/7
SEBASTIAN CHARTER JR HIGH	GUNKEL	GRACE	1508200	M/J TEAM SPORTS GRD7
SEBASTIAN CHARTER JR HIGH	INGUI	WILLIAM	2106010	M/J CIVICS
SEBASTIAN CHARTER JR HIGH	SUTHERLAND	HEIDI	1000010	M/J INTENS READ (MC)
SEBASTIAN CHARTER JR HIGH	SUTHERLAND	HEIDI	1008010	M/J READ 1
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1000010	M/J INTENS READ (MC)
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1001040	M/J LANG ARTS 2
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1008040	M/J READ 2
SEBASTIAN ELEMENTARY SCHOOL	CARTER	MELISSA	Elementary	ESOL END/CERT REQUIRED
SEBASTIAN ELEMENTARY SCHOOL	VEGA - RODRIGUE	SUHEIL	Elementary	ESOL END/CERT REQUIRED
SEBASTIAN RIVER HIGH SCHOOL	BAKER	BRENDA	1002380	DEV LA THRU ESOL
SEBASTIAN RIVER HIGH SCHOOL	HOWDER	CELESTE	1000410	INTEN READ 9/1
SEBASTIAN RIVER HIGH SCHOOL	JONES	WHITNEY	1001405	ENG 4 COLLEGE PREP
SEBASTIAN RIVER HIGH SCHOOL	KAMINSKI	GERALD	7963130	UNIQUE SK
SEBASTIAN RIVER HIGH SCHOOL	LAMPKIN	SHEILA	1001310	ENG 1
SEBASTIAN RIVER HIGH SCHOOL	LOCUSON	REBECCA	1002300	ESOL ENG 1
SEBASTIAN RIVER HIGH SCHOOL	MCCALL	EMILY	2003340	CHEM 1
SEBASTIAN RIVER HIGH SCHOOL	MCCALL	EMILY	2003310	PHYSICAL SCIENCE
SEBASTIAN RIVER HIGH SCHOOL	MORRIS	KEVIN	2100310	US HISTORY
SEBASTIAN RIVER HIGH SCHOOL	OMANS	JANE	1002320	ENG 3 ESOL
SEBASTIAN RIVER HIGH SCHOOL	O'NEAL	JAMES	1802300	NAVAL SCI 1
SEBASTIAN RIVER HIGH SCHOOL	PETTIS	DAVID	1501360	ADV WEIGHT TRAINING
SEBASTIAN RIVER HIGH SCHOOL	PETTIS	DAVID	1501410	BEG PWR WEIGHT TRNG
SEBASTIAN RIVER HIGH SCHOOL	PETTIS	DAVID	1501340	BEG WEIGHT TRAINING
SEBASTIAN RIVER HIGH SCHOOL	PETTIS	DAVID	1501350	INTER WGHT TRAINING
SEBASTIAN RIVER HIGH SCHOOL	PETTIS	DAVID	1503360	TEAM SPORTS 2 PE 9B
SEBASTIAN RIVER HIGH SCHOOL	REYES	FELIX	1200330	ALG 2
SEBASTIAN RIVER HIGH SCHOOL	RIGA	ELEANOR R	1001405	ENG 4 COL PR READING
SEBASTIAN RIVER MIDDLE SCHOOL	GREENWAY	BROOKS	1508000	M/J FITNESS GRADE 6
SEBASTIAN RIVER MIDDLE SCHOOL	GREENWAY	BROOKS	1508500	M/J IND/DUAL SPT GD8
SEBASTIAN RIVER MIDDLE SCHOOL	GREENWAY	BROOKS	1508200	M/J TEAM SPORTS GRD7
SEBASTIAN RIVER MIDDLE SCHOOL	KINKLE	ETHAN	1301100	M/J MUS APPREC 2
STORM GROVE MIDDLE SCHOOL	LEFT	MELODY	1200370	ALG 1-A
STORM GROVE MIDDLE SCHOOL	NATHANIEL	SHANA	1000010	M/J INTENS READ (MC)

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3 of 3

School Name	Last Name	First Name	Course #	Course Title
STORM GROVE MIDDLE SCHOOL	PETERSON	CONSTANCE	1000010	M/J INTENS READ (MC)
STORM GROVE MIDDLE SCHOOL	SRIGLEY	SEAN	1302010	M/J BAND 2 7th Grade
TREASURE COAST ELEMENTARY SCH	HONEY	CYNTHIA	Elementary	ESOL END/CERT REQUIRED
TREASURE COAST ELEMENTARY SCH	LUNA	CLAUDIA	Elementary	ESOL END/CERT REQUIRED
TREASURE COAST ELEMENTARY SCH	PRATT	KATE	Elementary	ESOL END/CERT REQUIRED
TREASURE COAST ELEMENTARY SCH	PRESTI	LISA	Elementary	ESOL END/CERT REQUIRED
TREASURE COAST ELEMENTARY SCH	STULL	MERIDETH	Elementary	ESOL END/CERT REQUIRED
VERO BEACH ELEMENTARY SCHOOL	BANNER	TIFFANY	Elementary	ESOL END/CERT REQUIRED
VERO BEACH ELEMENTARY SCHOOL	GLASS	JENNIFER	Elementary	ESOL END/CERT REQUIRED
VERO BEACH ELEMENTARY SCHOOL	MOORE	JEFFREY	Elementary	ESOL END/CERT REQUIRED
VERO BEACH ELEMENTARY SCHOOL	ZISSEL	ANGELA	Elementary	ESOL END/CERT REQUIRED
VERO BEACH HIGH SCHOOL	ASHCROFT	KRISTIN	0701320	FRENCH I
VERO BEACH HIGH SCHOOL	ASHCROFT	KRISTIN	0701340	FRENCH III
VERO BEACH HIGH SCHOOL	BUSH	JEFFREY	2003310	PHY SCI
VERO BEACH HIGH SCHOOL	CAMPIONE	MARIE	8207410	NEW MEDIA DIGITAL
VERO BEACH HIGH SCHOOL	DEMSICK	JOHN-PETER	1001340	ENG II
VERO BEACH HIGH SCHOOL	DUES	WADE	1800300	AERO SCI I
VERO BEACH HIGH SCHOOL	DUPLESSIS	SHANNON	1001405	ENG IV College
VERO BEACH HIGH SCHOOL	FONEHOUSE	CHRISTOPHER	2100310	AMER HISTORY
VERO BEACH HIGH SCHOOL	FOSMOEN	LISA	1008330	READ 3
VERO BEACH HIGH SCHOOL	GOUGE	EMILY	2000310	BIO 1
VERO BEACH HIGH SCHOOL	MCLAUGHLIN	REBECCA	1000410	INTENS READ
VERO BEACH HIGH SCHOOL	SHELBURNE	ERIC	1008330	READ 3
VERO BEACH HIGH SCHOOL	WALBORN	LISA	1008330	READ 3

Projected Teachers Not Meeting NCLB Highly Qualified Teacher Status Requirements

Semester 2 2013-2014

Report Based on TERMS Data as of: 11:54 AM, 1/13/14

1/17/2014

Page 1 of 2

School Name	Last Name	First Name	Course #	Course Title	Course Status	ESOL Status	HQT Status
ALTERNATIVE CENTER FOR EI	BRISTOL	MONICA	2003310	PHY SCI	OUT		E
ALTERNATIVE CENTER FOR EI	KASER	DIANE	2000310	BIO 1	OUT		D
BEACHLAND ELEMENTARY SC	BRAUSAM	JULIE	Elementary	UNDOCUMENTED HQT STATUS	OUT		C
BEACHLAND ELEMENTARY SC	BYERS	SUMMER	Elementary	UNDOCUMENTED HQT STATUS	OUT		B
GIFFORD MIDDLE SCHOOL	KNIGHT	ROBERT	2002070	M/J COMP SCI 2	OUT		E
GIFFORD MIDDLE SCHOOL	KNIGHT	ROBERT	2002100	M/J COMP SCI 3	OUT		E
GIFFORD MIDDLE SCHOOL	TAYLOR	CAROL	1000010	M/J INTENS READ (MC)	OUT		E
GIFFORD MIDDLE SCHOOL	TAYLOR	CAROL	1000010	M/J INTENSIVE READ	OUT		E
HIGHLANDS ELEMENTARY SC	HILTON	JANE	Elementary	UNDOCUMENTED HQT STATUS	IN	OUT	A
Imagine Schools at South Vero	MANNING	MATTHEW	Elementary	UNDOCUMENTED HQT STATUS	OUT	IN	C
Imagine Schools at South Vero	MCKINNY	KATHLEEN	Elementary	UNDOCUMENTED HQT STATUS	OUT	OUT	G
Imagine Schools at South Vero	NOVELLI	LISA	Elementary	UNDOCUMENTED HQT STATUS	OUT		D
INDIAN RIVER CHARTER HIGH	BEINDORF	ANA	0708340	SPANISH I	OUT		G
INDIAN RIVER CHARTER HIGH	BEINDORF	ANA	0708350	SPANISH II	OUT		G
INDIAN RIVER CHARTER HIGH	HUNT	CAROL	1000410	INTENS READ	OUT		D
INDIAN RIVER CHARTER HIGH	MANN	KARIMA	0708340	SPANISH I	OUT		D
OSLO MIDDLE SCHOOL	FALVEY	AMY	7855040	ADV ACAD: 6-8	OUT		D
OSLO MIDDLE SCHOOL	FALVEY	AMY	7855040	ADV ACAD: 6-8 LA	OUT		D
OSLO MIDDLE SCHOOL	TORRENT	JOHN	0400030	M/J VIDEO THEATRE	OUT		D
OSLO MIDDLE SCHOOL	WILLIAMS	ANDREA	1008040	M/J READ 2	OUT	IN	D
OSLO MIDDLE SCHOOL	WILLIAMS	ANDREA	1000010	M/J READING - R2	OUT		D
SEBASTIAN CHARTER JR HIGH	BROOKER	RUTH	2001010	M/J ERTH/SPA SC	OUT	OUT	D
SEBASTIAN CHARTER JR HIGH	BROOKER	RUTH	2003010	M/J PHY SC	OUT		D
SEBASTIAN CHARTER JR HIGH	INGUI	WILLIAM	2106010	M/J CIVICS	OUT	OUT	G
SEBASTIAN CHARTER JR HIGH	INGUI	WILLIAM	2106020	M/J CIVICS ADV	OUT		G
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1000010	M/J INTENS READ (MC)	OUT	OUT	D
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1008040	M/J READ 2	OUT	OUT	D
SEBASTIAN CHARTER JR HIGH	WEAVER	AMY	1008050	M/J READ 2 ADV	OUT		D
SEBASTIAN RIVER HIGH SCHO	ALBERT	BRENT	1000410	INTEN READ 10/1	OUT		D
SEBASTIAN RIVER HIGH SCHO	BAKER	BRENDA	1002380	DEV LA THRU ESOL	OUT	OUT	D
SEBASTIAN RIVER HIGH SCHO	HOWDER	CELESTE	1000410	INTEN READ 9/1	OUT	OUT	D
SEBASTIAN RIVER HIGH SCHO	HOWDER	CELESTE	1000410	INTEN READ 9/2	OUT		D
SEBASTIAN RIVER HIGH SCHO	LANGE	THOMAS	2100800	HIST OF AMERICAS IB	OUT		D
SEBASTIAN RIVER HIGH SCHO	LANGE	THOMAS	2100320	US HISTORY HON	OUT		D
SEBASTIAN RIVER HIGH SCHO	LANGE	THOMAS	2109310	WORLD HISTORY	OUT	IN	D
SEBASTIAN RIVER HIGH SCHO	OMANS	JANE	1002320	ENG 3 ESOL	OUT	OUT	D
SEBASTIAN RIVER HIGH SCHO	RIGA	ELEANOR R	1001340	ENG 2	OUT		D
SEBASTIAN RIVER HIGH SCHO	RIGA	ELEANOR R	1001340	ENG 2 READING	OUT		D
SEBASTIAN RIVER HIGH SCHO	RIGA	ELEANOR R	1001370	ENG 3	OUT		D
SEBASTIAN RIVER HIGH SCHO	RIGA	ELEANOR R	1001370	ENG 3 READING	OUT		D
SEBASTIAN RIVER HIGH SCHO	RIGA	ELEANOR R	1001405	ENG 4 COL PR READING	OUT	OUT	D
SEBASTIAN RIVER HIGH SCHO	RIGA	ELEANOR R	1001405	ENG 4 COLLEGE PREP	OUT		D
SEBASTIAN RIVER HIGH SCHO	WALLACE	WILLIAM	2003340	CHEM 1	OUT		D
SEBASTIAN RIVER MIDDLE SC	VAUSE	AMANDA	1008050	M/J READ 2 ADV	OUT		D
SEBASTIAN RIVER MIDDLE SC	WRIGHT	ALISSA	7855040	Advanced Acad 6-8	OUT		D
SEBASTIAN RIVER MIDDLE SC	WRIGHT	BRADLEY	7855042	ADV ACAD:6-8 GIFT	OUT		D
STORM GROVE MIDDLE SCHO	BRADLEY	SONYA	1008040	M/J READ 2	OUT		E
STORM GROVE MIDDLE SCHO	BROWN	SALLY	7855040	ADV ACAD:6-8 W.C.	OUT		D
STORM GROVE MIDDLE SCHO	MARTZ	SARA	1200370	ALG 1-A	OUT		E
STORM GROVE MIDDLE SCHO	MARTZ	SARA	1000010	M/J INTENS READ (MC)	OUT		E
STORM GROVE MIDDLE SCHO	MARTZ	SARA	1000010	M/J WILSON READ (MC)	OUT		E
STORM GROVE MIDDLE SCHO	MOREE	RACHEL	1008070	M/J READ 3	OUT		D

Teachers are either out-of-field or have not proven subject matter competency:

A=Elem reg ed

B=Elem ESE

C=Elem reg ed or ESE out-of-field

D=Secondary reg ed

E=Secondary ESE

G=Not yet certified

Projected Teachers Not Meeting NCLB Highly Qualified Teacher Status Requirements

Semester 2 2013-2014

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1/17/2014

Page 2 of 2

School Name	Last Name	First Name	Course #	Course Title	Course Status	ESOL Status	HQT Status
STORM GROVE MIDDLE SCHOOL	NATHANIEL	SHANA	1000010	M/J INTENS READ (MC)	OUT	OUT	D
STORM GROVE MIDDLE SCHOOL	RAHMING	WALLACE	0400000	M/J MUSIC THEATRE	OUT		D
STORM GROVE MIDDLE SCHOOL	RAHMING	WALLACE	0400010	M/J MUSIC THEATRE	OUT		D
STORM GROVE MIDDLE SCHOOL	RAHMING	WALLACE	0400020	M/J MUSIC THEATRE	OUT		D
STORM GROVE MIDDLE SCHOOL	ROSS	LUGENE	2002080	M/J COMPRE SCI PreAP	OUT		D
STORM GROVE MIDDLE SCHOOL	WALKER	DEBROHA	1001010	M/J LANG ARTS 1	OUT		D
TREASURE COAST ELEMENTARY	VOGEL	DAPHNA	Elementary	UNDOCUMENTED HQT STATUS	OUT	IN	C
VERO BEACH HIGH SCHOOL	FOSMOEN	LISA	1008330	READ 3	OUT	OUT	D

Teachers are either out-of-field or have not proven subject matter competency:

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Recommend Award to All Pro Security Services, LTD for Security Officer Services RFP 2014-17 - Mr. Morrison

Requested by: Risk Management Fund Source: General Fund

Estimated Annual Expenditure: \$35,000

The purpose and intent of this RFP is to secure firm prices for security services. The main focus for service is at Gifford Middle but services may be requested on an as needed basis for other school district sites. Due to the size of the District we requested an hourly rate for any campus that security services will be assigned. To meet the time and task demands of this school system a primary and secondary award shall be made to the lowest bidders meeting specifications, terms and conditions. If for some reason the primary vendor does not adhere to specifications and/or special conditions, the secondary vendor will then be activated.

Proposals were opened at 2:00 p.m. on December 4, 2013. Request for Proposal was mailed to fourteen (14) vendors and also posted on the District's website. We received five (5) responses as follows:

Legend: Primary Award _____ Secondary _____ Reject ()

Bidder	Hourly Rates
	Regular Time / Holiday Time
ABM Security Services	\$12.50 / \$18.75
All Pro Security Services, LTD	<u>\$11.95 / \$11.95</u>
Bulldog Security, Inc.	<u>\$12.50 / \$17.00</u>
Excelsior Defense	\$13.86 / \$13.86
Madison Security Group, Inc.	\$13.25 / \$19.88

Primary award is recommended to All Pro Security Services, LTD and secondary award is recommended to Bulldog Security, Inc., as the lowest and best responsive and responsible bidders meeting specifications, terms and conditions.

Failure to file a protest within 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 of proceedings under Chapter 120, Florida Statutes.

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SCHOOL BOARD POLICY REVISIONS TABLE OF CONTENTS

0100	DEFINITIONS
0120	POWERS, BOARDMANSHIP, AND ETHICS
0130	FUNCTIONS
0140	MEMBERSHIP
0160	MEETINGS
1120	EMPLOYMENT OF ADMINISTRATORS
1213	STUDENT SUPERVISION AND WELFARE
1220	EVALUATION OF ADMINISTRATIVE PERSONNEL
1550	COMPLAINTS AGAINST ADMINISTRATIVE STAFF
1590	PERSONNEL FILE
2370	EDUCATIONAL OPTIONS
2370.01	DISTRICT VIRTUAL INSTRUCTION PROGRAM
2460	EXCEPTIONAL STUDENT EDUCATION
2460.01	LEAST RESTRICTIVE ENVIRONMENT
2520	SELECTION OF INSTRUCTIONAL MATERIALS AND EQUIPMENT PROGRAM
2623	STUDENT ASSESSMENT
3120.04	EMPLOYMENT OF TEMPORARY, SUBSTITUTE, AND PART-TIME STAFF
3213	STUDENT SUPERVISION AND WELFARE
3220	EVALUATION OF INSTRUCTIONAL PERSONNEL
3242	PROFESSIONAL DEVELOPMENT
3550	COMPLAINTS AGAINST INSTRUCTIONAL STAFF
3590	PERSONNEL FILE
4213	STUDENT SUPERVISION AND WELFARE
4550	COMPLAINTS AGAINST SUPPORT STAFF
4590	PERSONNEL FILE
5136	WIRELESS COMMUNICATION DEVICES
5330.01	SELF-ADMINISTERED MEDICATION AND EPINEPHRINE USE
5410	STUDENT PROGRESSION
5421.01	GRADE FORGIVENESS
5460	GRADUATION REQUIREMENTS
5463	CREDITS FROM OTHER SCHOOLS

5517.01 BULLYING AND HARASSMENT
6320 PURCHASING AND CONTRACTING FOR GOODS AND SERVICES
6322 CONSTRUCTION CONTRACTING AND BIDDING
6324 CONE OF SILENCE
7530.01 STAFF USE OF WIRELESS COMMUNICATION DEVICES
7540.04 STAFF NETWORK AND INTERNET RESPONSIBLE USE AND SAFETY
7540.05 ELECTRONIC MAIL
8310 PUBLIC RECORDS
8325 RECEIPT OF LEGAL DOCUMENTS BY DISTRICT EMPLOYEES
8420 EMERGENCY EVACUATION OF SCHOOLS
8475 CRIMINAL BACKGROUND CHECKS FOR EMPLOYMENT AND ACCESS
8510 WELLNESS
8600.04 BUS DRIVER CERTIFICATION
8606 USE OF WIRELESS COMMUNICATION DEVICES BY DISTRICT SCHOOL BUS OPERATORS
8625 BAN ON TEXTING WHILE DRIVING
8645 USE OF SCHOOL BUSES
9130 PUBLIC COMPLAINTS
9700 RELATIONS WITH SPECIAL INTEREST GROUPS
9700.01 ADVERTISING AND COMMERCIAL ACTIVITIES

1

DEFINITIONS

2 Whenever the following items are used in these bylaws and policies, they shall have
3 the meaning set forth below:

4 **Administrative Procedures**

5 A statement, based on policy, usually written, which outlines and/or
6 describes the means by which a policy should be implemented and
7 which provides for the management cycle of planning, action, and
8 assessment or evaluation.

9 **Agreement**

10 A collectively negotiated contract with a recognized bargaining unit.

11 **Board**

12 The School Board of Indian River County.

13 **Bylaw**

14 Policy of the Board for its own governance.

15 **Chairman**

16 The presiding officer of the Board. (See Bylaw 0163)

17 **Compulsory School Age**

18 All children who have attained the age of six (6) years or who will
19 have attained the age of six (6) years by February 1st of any school
20 year or who are older than six (6) years of age but who have not
21 attained the age of sixteen (16) years, except as otherwise provided
22 in Florida statute, are required to attend school regularly during the
23 entire school term. F.S. 1003.21

24 **District**

25 The School District. When referencing the local School District,
26 School District will be capitalized.

1 **District-Based Noninstructional Administrators**

2 Included in this classification are persons with District-level
3 administrative or policymaking duties who have broad authority for
4 the management of policies and general School District operations
5 related to the noninstructional program. Such personnel often
6 report directly to the Superintendent and supervise other
7 administrative employees. This classification includes assistant,
8 associate, or deputy superintendents and directors of major
9 noninstructional areas, such as personnel, construction, facilities,
10 transportation, data processing, and finance. (F.S. 1012.01(2)(b))

11 **Due Process**

12 The safeguards to which a person is entitled in order to protect
13 his/her rights.

14 **Major Tangible Personal School Property**

15 | Means ~~A~~any tangible personal property, of a nonconsumable nature,
16 owned by the Board which has a capitalized value equal to or
17 greater than the value defined in Florida statute and a normal life
18 expectancy of one (1) year or more. (F.S. 274)

19 **May**

20 | ~~This word~~ is used when an action by the Board or its designee is
21 permitted but not required.

22 **Meeting**

23 | Is ~~A~~any gathering which is attended by or open to all of the members
24 of the Board, held with the intent on the part of the members of the
25 body present to discuss or act as a unit upon the specific public
26 business of that body. All meetings shall comply with Florida Laws
27 (Sunshine Law).

28 **Minor Tangible Personal School Property**

29 Those items which are tangible, of a nonconsumable nature, with a
30 life expectancy of one (1) year or more and with a value less than
31 that amount defined in Florida statute. (F.S. 274)

1 | **Parent/~~Guardian~~**

2 | ~~The natural, adoptive, or surrogate parents or the party designated~~
3 | ~~by the courts as the legal guardian or custodian of a student.~~
4 | Means either or Bboth parents of a student, any guardian of a
5 | student, any person in a parental relationship to a student, or any
6 | person exercising supervisory authority over a student in place of a
7 | parent (F.S. 1000.21). Both parents will be considered to have equal
8 | rights unless a court of law decrees otherwise.

9 | **Policy**

10 | A general, written statement by the Board which defines its
11 | expectations or position on a particular matter and authorizes
12 | appropriate action that must or may be taken to establish and/or
13 | maintain those expectations.

14 | **Principal**

15 | The principal shall be the administrative and supervisory head of
16 | the school to which assigned by the Board and shall be responsible
17 | for the enforcement of all Board regulations and Florida State
18 | statutes which pertain to the office. In policy, capitalization of
19 | Principal implies delegation of responsibilities to appropriate staff
20 | members. F.S. 1001.41, 1212.28

21 | **Property**

22 | All buildings, grounds, and other real or personal school property
23 | belonging to, held by, or used by the Board shall be termed to be
24 | school property.

25 | **Real Property**

26 | That portion which is used as a site or school plant for purposes of
27 | carrying out the school program. This includes any equipment
28 | which is permanently attached to or is an integral part of the
29 | building or site.

30 | **Relative**

31 | The mother, father, sister, brother, spouse, parent of spouse, child,
32 | grandparents, grandchild, or dependent in the immediate household
33 | as defined in the negotiated, collectively-bargained agreement.

1 **Rule**

2 A statement of general applicability that implements, interprets, or
3 prescribes law or policy, or describes the procedures or practice
4 requirements of the District. As used in this document, the term
5 "rule" and "policy" shall have the same definition.

6 **School Property Custodian**

7 The custodian of school property is the person to whom
8 responsibility for the custody of property under his/her control has
9 been delegated by the Superintendent or the Board. This is not to
10 be confused with the building custodian who is responsible for
11 cleaning and maintaining the building and grounds.

12 **Shall**

13 This word is used when an action by the Board or its designee is
14 required. (The word "will" or "must" signifies a required action.)

15 **Student**

16 A person who is officially enrolled in a school or program of the
17 District.

18 **Superintendent**

19 The chief executive officer of the School District. In policy,
20 capitalization of Superintendent implies delegation of responsibilities
21 to appropriate staff members.

22 **Textbook**

23 This word is used to describe the learning material duly adopted and
24 required as standard work for the study of a particular subject. It
25 may be bound and printed with a hard or soft cover, or it may be
26 electronic, e.g., computer software, interactive videodisc, magnetic
27 media, CD ROM, computer courseware, on-line service, electronic
28 medium, or other means of conveying information.

29 **Vice-Chairman**

30 The Vice-Chairman of the Board.

1 Statutory and Code of Notations - **A.** Citations to Florida statute are noted as
2 F.S. **B.** Citations to the rules of the State Board of Education are noted as
3 F.A.C. (Florida Administrative Code) **C.** Citations to the Federal Register are noted as
4 F.R. **D.** Citations to the Code of Federal Regulations are noted as C.F.R. **E.** Citations
5 to the United States Code are noted as U.S.C.

6 F.S. 274, 1001.41, 1012.01(2)(b)

7 © **NEOLA 2009**

1 0122 **Board Powers**

2 The School Board shall be a body politic and corporate, and, as
3 such, capable of suing and being sued; contracting and being
4 contracted with; acquiring, holding, possessing, and disposing of
5 real and personal property; taking and holding in trust for the use
6 and benefit of the District, any grant or devise of land and any
7 donation or bequest of money or other personal property.

8 F.S. 1001.41, 1001.42, 1001.43

9 As prescribed by law, the general powers of the Board are the
10 determination of educational policies; the adoption of such rules and
11 regulations to supplement those prescribed by the State Board and
12 the Commissioner of Education as will contribute to the more
13 orderly and efficient operation of the school system; the
14 determination of minimum standards; and the performance of any
15 duties that are assigned to it by law or by State Board regulations
16 and that are found by it to be necessary for the improvement of the
17 school system in carrying out the purposes and objectives of the
18 Florida Constitution and Florida statutes.

19 The Board shall perform all duties found in Florida statutes and
20 shall provide educational opportunity as required by Florida
21 statutes.

22 F.S. 1000.41, 1001.42

23 0122.1 **Member Powers**

24 School Board members as individuals do not separately possess the
25 powers that reside in the Board. Board members shall have
26 authority only when acting as a Board legally in session. The Board
27 shall not be bound in any way by any statement or action on the
28 part of any individual Board member, except when such statement
29 or action is pursuant to specific official instructions of the Board.

1 0123 **Standards for Boardmanship**

2 While serving on the School Board, each member shall agree to
3 uphold the following standards:

4 A. remember that the first and greatest concern must be the
5 educational welfare of all students attending the public
6 schools, regardless of ability, race, creed, sex, or
7 socio-economic status;

8 B. obey the law of Florida and the United States and bring about
9 desired changes through legal and ethical procedures;

10 C. respect the confidentiality of privileged information;

11 D. recognize that as an individual Board member there is no
12 authority to speak or act for the Board;

13 E. avoid conflicts of interest or the appearance thereof;

14 F. delegate authority for the administration of the schools to the
15 Superintendent and staff;

16 G. encourage ongoing communications among Board members,
17 the Board, students, staff, and the community;

18 H. render all decisions based on the available facts and
19 independent judgment rather than succumbing to the
20 influence of individuals or special interest groups;

21 I. make a concerted effort to attend all Board meetings and
22 workshops;

23 J. become informed concerning the issues to be considered at
24 each meeting;

25 K. improve boardmanship by studying educational issues and by
26 participating in in-service programs;

27 L. support the employment of staff members based on
28 qualifications and not as a result of influence;

- 1 M. cooperate with other Board members and the Superintendent
2 to establish a system of regular and impartial evaluations of
3 all staff;
- 4 N. cooperate in assessing the effectiveness of the Board as a
5 whole as well as each Board member;
- 6 O. refrain from using the Board position for personal benefit or
7 the benefit of family members or business associates;
- 8 P. express personal opinions but, once the Board has acted,
9 accept the will of the majority;
- 10 Q. encourage recognition of the achievements of students and
11 staff and the involvement and support of business and
12 community members; and
- 13 R. comply with all duties and responsibilities set forth in the
14 K-20 Education Code and the Code of Ethics for Public
15 Officers and Employees.

16 Pursuant to F.S. 1001.42(7), a Board member may not knowingly
17 sign and transmit to any State official a report of alleged misconduct
18 by instructional personnel or school administrators which affects
19 the health, safety, or welfare of a student which the Board member
20 knows to be false or incorrect, or knowingly fail to adopt policies
21 that require instructional personnel and school administrators to
22 report alleged misconduct by other instructional personnel and
23 school administrators, or that require the investigation of all reports
24 of alleged misconduct by instructional personnel and school
25 administrators, if the misconduct affects the health, safety, or
26 welfare of a student. Violation of these provisions will result in the
27 forfeit of the Board member's salary for one (1) year.

1 0125 **Special Gift Restrictions for School Board Members**

2 The purpose of this policy is to implement F.S. 1001.421 which
3 restricts the solicitation and acceptance of gifts by School Board
4 members and their relatives. This policy's limitations upon gifts
5 that may be accepted by Board members are in addition to any
6 other restrictions and limitations that exist under F.S. Chapter 112.

7 A. Definitions

8 Unless otherwise defined herein, the operative words or terms
9 within this policy shall be defined in F.S. Chapter 112 and as
10 such words or terms have been interpreted by the Florida
11 Commission on Ethics. The following general definitions shall
12 be used for the purpose of this policy:

13 1. "Vendor" means any person or entity that has been
14 awarded or otherwise received a contract to provide
15 goods or services to the School District for
16 compensation. Status as a vendor concludes when an
17 award or contract to provide goods or services to the
18 School District has expired or has otherwise been
19 terminated.

20 2. "Potential Vendor" means any person or entity that has
21 submitted a proposal or bid in response to a pending
22 competitive solicitation issued by the School District.
23 Status as a potential vendor under a competitive
24 solicitation concludes when the Board either approves
25 an award or rejects all proposals or bids received.

26 3. "Gift" in this policy shall be defined as that which is
27 accepted by a Board member, or by another on the
28 Board member's behalf, or that which is paid or given
29 to another for or on behalf of a Board member, directly,
30 indirectly, or in trust for the Board member's benefit or
31 by any other means, for which equal or greater
32 consideration is not given within ninety (90) days,
33 including:

34 a. real property;

35 b. use of real property;

- 1 c. tangible or intangible personal property;
- 2 d. use of tangible or intangible personal property;
- 3 e. a preferential rate or terms on a debt, loan,
4 goods, or services, which rate is below the
5 customary rate and is not either a government
6 rate available to all other similarly situated
7 government employees or officials, or a rate
8 which is available to similarly situated members
9 of the public by virtue of occupation, affiliation,
10 age, religion, sex, or national origin;
- 11 f. forgiveness of indebtedness;
- 12 g. transportation, lodging, or parking other than
13 that provided to a Board member by an agency
14 in relation to officially approved governmental
15 business;
- 16 h. food or beverage;
- 17 i. membership dues;
- 18 j. entrance fees, admission fees, or tickets to
19 events, performances, or facilities;
- 20 k. plants, flowers, or floral arrangements;
- 21 l. services provided by persons pursuant to a
22 professional license or certificate;
- 23 m. other personal services for which a fee is
24 normally charged by the person providing the
25 service; or
- 26 n. any other similar service or thing having an
27 attributable value not already provided for in
28 F.S. 112.312(12)(a).

1 4. "Relative" in this policy shall be defined as an
2 individual who is related to a Board member as father,
3 mother, son, daughter, brother, sister, uncle, aunt,
4 first cousin, nephew, niece, husband, wife, father-in-
5 law, mother-in-law, son-in-law, daughter-in-law,
6 brother-in-law, sister-in-law, stepfather, stepmother,
7 stepson, stepdaughter, stepbrother, stepsister, half-
8 brother, half-sister, grandparent, great grandparent,
9 grandchild, great grandchild, step grandparent, step
10 great grandparent, step grandchild, step great
11 grandchild, person who is engaged to be married to the
12 Board member or who otherwise holds himself/herself
13 out as or is generally known as the person whom the
14 Board member intends to marry or with whom the
15 Board member intends to form a household, or any
16 other natural person having the same legal residence
17 as the Board member.

18 B. Acceptance of Other Permitted Gifts

19 Except for gifts precluded by paragraphs D and E below and
20 applicable law, Board members may accept gifts given to
21 them as permitted by the provision of Part III of F.S.
22 Chapter 112.

23 C. Valuation of Gifts

24 The valuation of gifts under this policy shall be determined in
25 the same manner as the valuation of a gift under Part III of
26 F.S. Chapter 112 - Code of Ethics for Public Officers and
27 Employees.

28 D. No Solicitation of Gifts from Specified Persons

29 Board members and their relatives may not directly or
30 indirectly solicit any gifts from any vendor, potential vendor,
31 or other person or entity doing business with the School
32 District.

1 E. Restrictions on Acceptance of Gifts from Specified Persons

2 Board members and their relatives may not directly or
3 indirectly accept any gift having a value in excess of \$50.00
4 from any vendor, potential vendor, or other person or entity
5 doing business with the School District.

6 F. Lists of School District Vendors and Potential Vendors

7 A current list of School District vendors, potential vendors,
8 and other persons or entities doing business with the School
9 District shall be maintained by the School District's
10 Purchasing Department.

11 All Board members shall ~~be required to~~ complete four (4) hours of
12 ethics training on the standards established herein upon election
13 and annually thereafter that addresses, at a minimum, the
14 constitutional "Sunshine Law" provisions (Article II, Section 8), the
15 statutory Code of Ethics for Public Officers and Employees (F.S.
16 Chapter 112, Part III), and the public records and public meetings
17 laws. This requirement may be satisfied by completion of a
18 continuing legal education class or other continuing professional
19 education class, seminar, or presentation if the required subjects
20 are covered.

21 F.S. 112.313, 112.326, 120.536, 120.54, 120.81, 1001.41
22 F.S. 1001.42, 1001.42(6), 1001.421, 1001.43, 1012.23
23 F.A.C. 6B-1.001, 6B-1.006

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1

FUNCTIONS

2 0131

Legislative

3 The School Board is the policy making body for the School District.
4 After considering recommendations submitted by the
5 Superintendent, the Board shall ~~determine policies as deemed~~
6 ~~necessary for its governance and the governance of its employees~~
7 ~~and students by adopting~~ adopt bylaws and policies for the
8 organization and operation of the Board and efficient operation and
9 general improvement of the School District.

10 The term "rule" for purpose of this policy is defined in F.S. 120.52; it
11 does not include "curricula by an educational unit". As used in this
12 bylaw, the term "rule" and "policy" shall have the same definition.
13 The development or prescription of curriculum by the Board is
14 removed from the procedural requirements for policymaking.

15

F.S. 1001.41

16

Adopting Policies

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18 ~~The policies and procedures of the Board may be amended or~~
19 ~~suspended by a majority vote of the Board at any meeting, provided~~
20 ~~that it is found that an immediate danger to the public health,~~
21 ~~safety, or welfare requires emergency action and that such action is~~
22 ~~in accordance with the specific requirements of Florida statutes.~~

23

24 ~~F.S. 120.54(4)~~

25

26 ~~The adoption, modification, repeal, or suspension of a Board bylaw~~
27 ~~or policy shall be recorded in the minutes of the Board. All bylaws~~
28 ~~and policies shall be printed in the Board policy manual.~~ The Board
29 may determine policy matters governed by permissive law, but not
30 on matters governed by mandatory law. No policy can be in conflict
31 with the operative law of the State or with State Board of Education
32 rules. Any~~Any~~ policy or part of a policy that is superseded by a term
33 in provision of a collective bargaining agreement ~~shall no longer be~~
34 ~~in force and effect as a policy which is ratified by the Board and~~
35 affects collective bargaining members shall prevail over any Board
36 policy conflicting with the agreement during the term of the
agreement.

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

BYLAWS

0130/page 2 of 10

- 1 Board adoption of policies or revisions to policies shall be pursuant
- 2 to Florida statutes.
- 3 | F.S. 120.536(1), 120.54 ~~of the Administrative Procedure Act.~~

~~These policies may be amended, repealed, or a new policy adopted as hereinafter prescribed. The term "rule" is defined in Florida statutes; it does not include "curricula by an educational unit", thereby, removing the development or prescription of curriculum by a Board from the procedural requirements established for policy making. As used in this document, the term "rule" and "policy" shall have the same definition.~~

~~A policy may incorporate material by reference, but only as the material exists on the date the policy is adopted. For purposes of the policy, changes in material are not effective unless the policy is amended to incorporate the changes. Material incorporated by reference in a policy may not incorporate additional material by reference unless the policy specifically identifies the additional material.~~

~~_____ F.S. 120.54(1)(i)(1)~~

~~A School District policy that incorporates by specific reference another policy of the District automatically incorporates subsequent amendments to the referenced policy, unless a contrary intent is clearly indicated in the referencing policy. Any notice of amendments to a policy that has been incorporated by specific reference in other policies of the District must explain the effect of the amendments on the referencing policies.~~

~~_____ F.S. 120.54(1)(i)(2)~~

~~In policies adopted after December 31, 2009, material may not be incorporated by reference unless:~~

~~A. _____ The full text of the material can be made available for free public access through electronic hyperlink from the policy; or,~~

~~B. _____ the School District has determined that posting of the material on the internet for purposes of public examination and inspection would constitute a violation of Federal copyright law, in which case a statement to that effect, along with the address and location of the School District at which the material is available for public inspection, is included in the notice required.~~

~~_____ F.S. 120.54(1)(i)(3)~~

~~_____ Policy Development~~

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

BYLAWS
0130/page 4 of 10

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The Superintendent shall publish notice of the development of a proposed policy before providing notice of a proposed policy as required below. The notice of policy development shall indicate the subject area to be addressed by policy development; provide a short, plain explanation of the purpose and effect of the policy development; cite specific legal authority for the proposed policy; and state how a person may obtain or access, without cost, a copy of any preliminary draft, if available.

The Board may hold workshops for the purpose of policy development after publication of the notice of policy development. Any affected person may request in writing that the Board hold a workshop for policy development, and the Board will then hold such workshop, unless it explains in writing why a workshop is unnecessary.

F.S. 120.54(2)

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Adopting Policies

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~~Unless an emergency exist,~~The Superintendent shall present any proposal relating to a policy amendment, the repeal of any policy, or the adoption of a new policy ~~shall be presented~~ in writing to the Board including a written explanation of the proposal in accordance with Florida law.

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A. Notice of Proposed Policy: After the Board has determined that it will give due consideration to the proposal for adoption, amendment, or repeal of a policy, ~~t~~The Superintendent shall give immediate and proper written notice to the public pursuant to the provisions of Florida statutes, ~~when the Board has determined that it will give due consideration to the proposal for adoption, amendment, or repeal of a policy. The notice of a public hearing shall be advertised twenty one (21) days prior to the date of the hearing~~law. The notice shall include a brief and concise explanation of the proposed policy's purpose and effect, the estimate of economic impact to all individuals affected by the proposed new policy or ~~policy~~ revision of an existing policy the legal authority for the Board's action, ~~and~~ the location where the text of the proposed revision to current policy or new policy may be obtained or accessed, and the procedure for requesting a public hearing on the proposed policy.

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B. Hearings: Any person who is ~~substantially~~ affected by a proposed policy, policy revision, or the repeal of a policy, may within twenty-one (21) days following notice of ~~intent~~ the proposal to adopt or repeal such policy, file a written request with the Board ~~seeking an administrative determination as to the validity for a hearing on~~ of the proposed action.

The Board may also, on its own initiative, schedule a public hearing for any proposed policy adoption, revision, or repeal.

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C. Rulemaking Record: Any material pertinent to the issues under consideration submitted to the Board within twenty-one (21) days after the date of publication of the notice under paragraph B above or submitted to the Board between the date of publication of the notice and the end of the final public hearing shall be considered by the Board and made a part of the record of the rulemaking proceeding.

D. Board Action: The Board's final vote to adopt, amend, or repeal a policy will occur no sooner than twenty-eight (28)

1 days following publication of the published notice in
2 paragraph A above.

3
4
5 E. The Superintendent shall file immediately in his/her office a
6 copy of any new policy, policy revision, or repealed policy
7 adopted by the Board; policy handbooks and the Board's
8 website shall be ~~amended~~updated accordingly.

9 ~~D.F.~~ Such-All policies shall become effective upon adoption by the
10 Board unless another time certain date is specified therein.

11 F.S. ~~11.242~~120.54

12
13 Notices

14 All notices pertaining to policymaking shall be published:

15
16 A. In a newspaper of general circulation in the District;

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18 B. By mail to persons who have requested advance notice and to
19 organizations representing persons affected by the policy; and

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21 C. By posting on the District's website and in appropriate places.

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24 Incorporation by Reference

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26 A policy may incorporate material by reference, but only as the
27 material exists on the date the policy is adopted. For purposes of the
28 policy, changes in material are not effective unless the policy is
29 amended to incorporate the changes. Material incorporated by
30 reference in a policy may not incorporate additional material by
31 reference unless the policy specifically identifies the additional
32 material. The reference in the policy to the material being
33 incorporated must include a date or other designation, so that the
34 reader will know exactly what versions of the material has been
35 adopted and ~~med~~ made part of the rule.

F.S. 120.54 (1)(i)(1)

A District policy that incorporates by specific reference another
policy of the District automatically incorporates subsequent
amendments to the referenced policy, unless a contrary intent is
clearly indicated in the referencing policy. Any notice of
amendments to a policy that has been incorporated by specific
reference in other policies of the District must explain the effect of
the amendments on the referencing policies.

F.S. 120.54 (1)(i)(~~1~~ 2)

Material may not be incorporated into Board policies by reference unless:

A. The material can be made available for free public access through electronic hyperlink from the Board's website listing the policy and making the reference; or,

B. The District has determined that posting of the material on the internet for purposes of public examination and inspection would constitute a violation of Federal copyright law, in which case a statement to that effect, along with the addresses and locations of the District office at which the material is available for public inspection, is included in the notice required.

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F.S 120.54(1)(i)(3)(17)

Challenge to existing policy

Any person substantially affected by an existing Board policy may petition the Division of Administrative Hearings, Florida Department of Administration, to conduct a hearing on the validity of ~~the a~~ policy pursuant to Florida statutes. Any hearing examiner's decision which is adverse to the Board or to the person substantially may affected may, ~~upon the Board's appeal~~, be judicially reviewed. ~~Any hearing examiner's decision which is adverse to the person substantially affected may, upon that person's appeal, be judicially reviewed.~~

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F.S. 120.56(1)

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Challenge to Proposed Policy

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Any person who is substantially affected by a proposed policy, policy revision, or the repeal of a policy may, within twenty-one (21) days following notice of intent to adopt or repeal such policy, file a written request with the Board seeking an administrative determination as to the validity of the proposed action.

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F.S. 120.56(2)

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Emergency Policies

1 The Board may determine that the public health, safety, or welfare is
2 endangered and that immediate action is required to protect the
3 public interest. When this occurs, the Board, at any meeting in
4 which a quorum is present, may adopt emergency policies, without
5 complying with the waiting period as provided ~~in item "A" above~~
6 ~~above for public hearings and other similar requirements.~~ The
7 Superintendent shall properly record the effective date for any such
8 emergency policy. Any emergency policy shall not be valid in excess
9 of ninety (90) days from the adoption or effective date.

10
11 Public Input and Access to Policies

12 Any Board employee, citizen, or agency may ~~obtain information~~
13 ~~relating to the method for proposing a policy or may~~ submit a policy
14 proposal to the Superintendent's office.

15 A copy of the compiled policies shall be available for inspection in
16 the Superintendent's office.

17 The Board policies shall also be accessible ~~to all school employees,~~
18 ~~students, and parents~~ on the District's website.

19 F.S. 120

20 0131.1 **Technical Corrections**

21 Periodically it may be deemed necessary to make technical
22 corrections to policies that have already been adopted through
23 normal procedures. These technical corrections may include
24 consolidation of sections; transfer of sections; combining or dividing
25 sections; renumbering subsections, sections, chapters and titles;
26 corrections or additions for grammatical or typographical errors;
27 and/or alterations and omissions not affecting the constructions or
28 meaning of those sections, subsections, chapters, titles, or policies
29 as a whole.

30 Should the School Board choose to make such technical corrections,
31 it may be accomplished by resolution as part of the consent agenda
32 without going through the normal policy adoption procedure.

33 F.S. 11.242

1 0132 **Executive**

2 As set forth in State law, the School Board has limited executive
3 power, and exercises this executive power through the appointment
4 of the Superintendent, the appointment of legal counsel, and in the
5 appointment of an internal auditor.

6 The Superintendent shall be the executive officer of the Board, and,
7 as such, shall advise and counsel with the Board on all educational
8 matters and recommend to the Board such matters as should be
9 acted upon.

10 F.S. 1001.46, 1001.461, 1001.50
11 Section 5, Article IX, State Constitution

12 The Superintendent shall cooperate with the Board in every manner
13 practicable to the end that the School District may continuously be
14 improved.

15 The Superintendent has the authority to prepare procedures for the
16 administration of the District which are consistent with statutes,
17 rules of the State Board, or policies of this Board.

18 F.S. 1001.49, 1001.51

19 Such administrative procedures shall be binding on the employees
20 and the students of this District when issued.

21 The Superintendent shall cause to be distributed, in print or
22 electronic format, to each school, school office, school library, and
23 public library in the county, copies of the bylaws, policies, and
24 regulations and copies of amendments thereto in sufficient quantity
25 to be readily accessible to each regular employee and to the public.
26 In lieu of the distribution of the complete bylaws, policies, and
27 regulations, the Superintendent may prepare a special edition for
28 any specific class of employees, omitting those bylaws, policies, and
29 procedures which do not have a direct bearing upon the work of said
30 class of employees, provided that any such special editions shall
31 contain a clear statement indicating where the complete bylaws,
32 policies, and procedures are available.

1 | The Superintendent ~~shall be~~ is delegated the authority to take
2 necessary action in circumstances not provided for in Board policy,
3 provided that such action shall be reported to the Board at the next
4 meeting following such action.

5 The Superintendent, in cases of emergency, may suspend any part
6 of these policies, and/or procedures, provided that the
7 Superintendent shall report the fact of and the reasons for such
8 suspension at the next meeting of the Board and provided further
9 that the suspension shall expire at the time of said report unless
10 continued in effect by action of the Board.

11 The Superintendent shall be delegated the authority to enter into
12 written contracts or agreements with other public or private
13 organizations under the following conditions:

- 14 A. Contracts/Agreements shall be for a valid school purpose.
- 15 B. All costs and expenses in connection with said
16 contracts/agreements shall be paid from internal account
17 funds.
- 18 C. Said contracts/agreements shall not conflict in any respect
19 with Federal, State, or local law or policy, or Board policy.
- 20 D. Said contracts/agreements shall be made in the name of the
21 Board, and shall be executed and delivered by the
22 Superintendent in accordance with the administrative
23 procedures promulgated by the Superintendent.

24 0133 **Quasi-Judicial**

25 The School Board may assume jurisdiction over any dispute or
26 controversy arising within the District and concerning any matter in
27 which authority has been vested in the Board by statute, policy, a
28 contract, or policy of this Board. The Board shall act as final appeal
29 in the resolution of all matters of dispute within the school system
30 including suspension, termination, promotion, and transfer of
31 personnel. All such matters shall appear on the agenda in order to
32 be adjudicated by the Board.

33 F.S. 1012.22, 1012.34

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MEMBERSHIP

0141 **Number**

The School Board shall consist of five (5) members.

All members shall be elected in a county wide election.

Each member of the Board shall serve as the representative of the entire District, rather than as the representative of a district school board member residence area.

0141.2 **Conflict of Interest**

A School Board member shall not have any direct financial interest in a contract with the School District nor shall s/he furnish directly any labor, equipment, or supplies to the District.

It is not the intent of this policy to prevent the District from contracting with corporations or businesses because a Board member is an employee of the firm. The policy is designed to prevent placing a Board member in a position where his/her interest in the public schools and his/her interest in his/her place of employment may conflict even though such conflict may not exist.

F.S. 112.311, 286.xx, 1001.42

0141.3 Conflicting Employment or Contractual Relationship

Pursuant to F.S. 112.3125, a Board member is prohibited from accepting public employment with the State or any of its political subdivisions if the Board member knows, or with the exercise of reasonable care, should know, that the position is being offered by the employer for the purpose of gaining influence or other advantage based on the Board member's office or candidacy.

Any public employment accepted by a public officer must meet all of the following conditions:

A. The position was already in existence or was created by the employer without the knowledge or anticipation of the public officer's interest in such position.

1 B. The position was publicly advertised.

2
3 C. The public officer was subject to the same application and hiring
4 process as other candidates for the position.

5
6 D. The public officer meets or exceeds the required qualifications for
7 the position.

8
9 A person who was employed by the State or any of its political
10 subdivisions before qualifying as a public officer for his/her current
11 term of office or the next available term of office may continue
12 his/her employment. However, s/he may not accept promotion,
13 advancement, additional compensation, or anything of value that
14 s/he knows, or with the exercise of reasonable care should know, is
15 provided or given as a result of his/her election or position, or that
16 is otherwise inconsistent with the promotion, advancement,
17 additional compensation, or anything of value provided or given an
18 employee who is similarly situated.

19
20 Nothing in this policy may be interpreted as authorizing employment
21 that is otherwise prohibited by law.

22
23 F.S. 112.3125

24 0142.3 **Orientation**

25 The School Board believes that the preparation of each Board
26 member for the performance of Board duties is essential to the
27 effectiveness of the Board's functioning. The Board shall encourage
28 each new Board member to understand the functions of the Board,
29 acquire knowledge of matters related to the operation of the schools,
30 and learn Board procedures. Accordingly, each new Board member,
31 when his/her election is certified, shall have available for use during
32 his/her term on the Board:

33 A. a copy of the Florida Ethics Law;

34 B. an electronic copy of the Board policy manual;

1 C. a copy of each current collective bargaining agreement;

2 D. the current budget statement, audit report, and related fiscal
3 materials.

4 The Board will establish and maintain a library of publications and
5 reference materials for the use of Board members and will provide a
6 new Board member with a list of references that should be reviewed.

7 The Superintendent shall provide an orientation program for newly
8 elected Board members to commence as soon as possible after their
9 new term begins. This orientation shall reflect, among other things,
10 the purpose and role of the Board, the conduct of individual Board
11 members, an overview of educational programs, and a review of
12 Board rules and policies. Each new Board member shall be invited
13 to meet with the Superintendent and members of the
14 Superintendent's staff to discuss District functions, policies, and
15 procedures.

16 The Board shall encourage the attendance of each new Board
17 member at orientation and training meetings.

18 0144 **Term**

19 School Board members shall be elected at the general election in
20 November for staggered terms of four (4) years arranged so that, of
21 five (5) members, three (3) members shall be elected at one general
22 election and two (2) members shall be elected at the ensuing general
23 election.

24 The term of office of Board members shall begin on the second
25 Tuesday following the general election in which such member is
26 elected.

27 F.S. 1001.35, 1001.371

28 0147 **Compensation**

29 Pursuant to State law, the salary of each School Board member
30 shall be based on the population of Indian River County, Florida,
31 and as adjusted by Florida statute.

32 F.S. 1001.395

1 The Board may authorize all approved expenses for membership of
2 its Board members in recognized school board associations.
3 Expenses of a Board member incurred in the performance of his/her
4 duties will be paid by the District, provided that each such member
5 submits a written statement of his/her expenses consistent with
6 Board policy and within the constraints of budgeted resources.

7 A Board member shall be eligible for term life insurance and medical
8 insurance coverage with an option to purchase additional coverage
9 at prescribed rates. Board members are eligible to participate in the
10 Florida Retirement System as specified by law. Board members
11 shall not receive sick leave or vacation pay.

12 0148 **Use of Equipment and Services**

13 The Superintendent is authorized to make available to School Board
14 members for their official use necessary equipment and services.

15 Such equipment and services shall be acquired in accordance with
16 District purchasing and property accounting procedures and shall
17 be accounted for by the Superintendent. Equipment must be
18 returned on the last day of service.

19 F.S. 1001.41

20 0149 **Access to Records**

21 Individual members of the School Board do not possess the powers
22 that reside in the Board, but no member of the Board shall be
23 denied documents or information to which s/he is legally entitled
24 and which are required in the performance of his/her duties as a
25 Board member.

26 Access to District personnel records shall be subject to Board policy
27 and State statute.

28 Information obtained from employee personnel records by members
29 of the Board shall be used only for the purpose of aiding the
30 members to fulfill their legal responsibilities in making decisions on
31 such matters as appointments, assignments, promotions,
32 demotions, remuneration, discipline, and dismissal, or to aid the
33 development and implementation of personnel policies, or for such
34 other uses as are necessary to enable the Board to carry out its legal
35 responsibilities.

1 0149.1 **Public Expressions of Members**

2 The School Board Chairman shall function as the official
3 spokesperson for the Board unless that responsibility is delegated to
4 another Board member by the Chairman.

5 From time-to-time, however, individual Board members may make
6 public statements on school matters to local media and/or to local
7 or State officials.

8 Sometimes the letters imply, or the readers (listeners) infer, that the
9 opinions expressed or statements made are the official positions of
10 the Board. The misunderstandings that can result from these
11 incidents can embarrass both the member and the Board.
12 Therefore, Board members should, when writing or speaking on
13 school matters to the media, legislators, and other officials, make it
14 clear that their views do not necessarily reflect the views of the
15 Board or of their colleagues on the Board.

16 Under no circumstances shall Board members use e-mail to discuss
17 among themselves Board business that is only to be discussed in an
18 open meeting of the Board, is part of an executive session, or could
19 be considered an invasion of privacy if the message were to be
20 monitored by another party.

21 There should be no expectation of privacy for any messages sent by
22 e-mail. Messages that have been deleted are still accessible on the
23 hard drive, if the space has not been occupied by other messages.
24 Messages, deleted or otherwise, are subject to disclosure under the
25 Public Records Act, unless an exemption would apply.

26 0149.2 **Board Member Participation at District Committee Meetings**

27 The School Board believes that the involvement of stakeholders in
28 the formulation of recommendations to the Superintendent and the
29 Board is essential to good decision-making. To ensure that the
30 presence of Board members at committee meetings does not unduly
31 influence or stifle committee deliberations, their attendance shall be
32 in an observer status. Board members may participate in committee
33 discussions as members of the public. Statements by Board
34 members which reflect personal opinion will be clearly identified as
35 such to committee members.

1 0149.3 **Board-Staff Communications**

2 The School Board is a policy making body and its individual
3 members do not have authority to direct the day-to-day operations
4 of the District or its employees. Nevertheless, the Board believes
5 that open channels of communication between itself and the staff
6 will benefit the District. The preferred line of official District
7 communication should, however, be through the Superintendent.

8 A. Staff Communications to the Board

9 All communications regarding official business of the District
10 from staff members to the Board or its committees should be
11 preferably submitted through the Superintendent. The
12 Superintendent shall forward such communications received
13 from staff members to the Board no later than seven (7) days
14 following receipt.

15 If a staff member chooses to communicate directly with the
16 Board regarding District business, then that communication
17 should be sent to all members of the Board and the
18 Superintendent should be copied as well.

19 This communication protocol is not intended to deny any staff
20 member his/her constitutional right of free speech or the
21 right to appeal to or otherwise address the Board on
22 important matters through established procedures.

23 B. Board Communications to Staff

24 All official communications, policies, and directives of the
25 Board of staff interest and concern to the staff will generally
26 be communicated through the Superintendent, who shall also
27 keep staff members informed of the Board's concerns and
28 actions.

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MEETINGS

2 0161

Parliamentary Authority

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The parliamentary authority governing the School Board shall be the most recent edition of Robert's Rules of Order, Newly Revised, except as otherwise provided by special Board rules and regulations and/or statutes.

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The Board attorney shall serve as parliamentarian at all Board meetings.

9 0162

Quorum

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Three (3) members (for five (5) member boards) present at a meeting shall constitute a quorum, and no business shall be conducted in the absence of a quorum.

14 0162.1

Remote Attendance at Board Meetings

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Members may attend, participate and vote at Board meetings, hearings and work sessions through the use of interactive video, internet connection and/or telephone systems, to allow physically absent Members to attend such meetings, as long as a quorum of Members are otherwise physically present at the Board meeting, hearing or work session.

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F.S. 1001.37(4)

23 0163

Presiding Officer

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The Chairman shall preside at all meetings of the School Board. In the absence, disability, or disqualification of the Chairman, the Vice-Chairman shall act instead; if neither person is available, any member shall be designated by a plurality of those present to preside. The act of any person so designated shall be legal and binding.

30 0164

Notice of Meetings

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Pursuant to State law, the School Board shall give notice of regular public meetings, hearings, and workshops in the following ways:

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

BYLAWS

0160/page 2 of 14

- 1 A. by publication in a newspaper of general circulation;
- 2 B. by posting on the District's website not less than seven (7)
- 3 days before the public meeting, hearing, or workshop;
- 4 C. by mail to all persons who have made requests for advance
- 5 notice of the Board's proceedings, and to organizations
- 6 representing persons affected by any proposed policy; and

1 D. by posting in appropriate places so that particular classes of
2 persons to whom an intended action is directed may be
3 notified.

4 The notice posted shall include a general statement of the general
5 subject matter to be considered.

6 Notice of special meetings shall be sufficiently in advance of the
7 meeting to allow the public to attend. Such notice shall contain the
8 date, time, place, and purpose of the meeting.

9 F.S. 120.525, 120.81, 1001.372

10 0165 **Meetings**

11 The School Board shall hold at least one (1) regular meeting each
12 month and may call special meetings as needed. The sessions will
13 be held in any appropriate public place in the county, provided due
14 public notice is given.

15 In accordance with law, regular meetings shall be held at the time
16 fixed at the annual organizational meeting. Such notification shall
17 be made immediately after the annual organization meeting at which
18 the Board fixes regular meeting dates and times. Should the date of
19 a regular meeting fall on a holiday, the Board may change the
20 meeting date at any prior meeting. Every Board member shall be
21 notified of the change by letter or by distribution of the Board
22 minutes which carry a record of the change. The Superintendent
23 shall be responsible for public notice of changed meetings.

24 F.S. 1001.372

25 In accordance with law, all meetings at which official acts are to be
26 taken are declared to be open public meetings, and no resolution,
27 rule, policy, regulation, or formal action shall be considered binding
28 except as taken or made at such a meeting. All meetings of the
29 Board shall be open to the public, except as provided by Florida
30 statute, and the order of business of any regular meetings shall
31 include an opportunity for the public to address the Board as
32 provided in Bylaw 0169.1 below.

33 F.S. 447

1 0165.1 **Agendas**

2 The Superintendent shall establish the agenda for School Board
3 meetings in consultation with the Board Chairman. Individual
4 members of the Board may place items for discussion on an agenda
5 by advising the Superintendent of their desire to do so. A motion to
6 rescind or to amend action previously taken shall be timely placed
7 on the agenda since either motion may be considered a
8 “proposition”. The Superintendent shall establish reasonable
9 procedures and deadlines for the receipt of requests to place items of
10 business on the agenda and requests to make a presentation in the
11 public discussion period. The agenda for regular Board business
12 meetings, hearings, and workshops shall be prepared in time to
13 ensure that a copy of the agenda may be received at least seven (7)
14 days before the event by any reasonable cost of the copy. After the
15 agenda has been made available, change shall be only for good
16 cause, as determined by the person designated to preside, and
17 stated in the record.

18 A. The agenda of the regular business meeting or special
19 meetings shall be accompanied by descriptive materials from
20 the Superintendent of information relating to the District with
21 such recommendations as s/he shall make.

22 B. The agenda for each regular business meeting shall be
23 distributed to each Board member so as to provide proper
24 time for the member to study the agenda. Generally, the
25 agenda should be distributed no later than seven (7) days
26 prior to the meeting, or delivered so as to provide time for the
27 study of the agenda by the member. The agenda for a special
28 meeting shall be delivered at least twenty-four (24) hours
29 before the meeting, consistent with provisions calling for
30 special meetings.

31 C. The Board shall transact business according to the agenda
32 prepared by the Superintendent and submitted to all Board
33 members in advance of the meeting. The order of business
34 may be altered and items added at any meeting by a majority
35 vote of the members present.

36 D. Consent Agenda

37 The Board shall use a consent agenda to keep routine
38 matters within a reasonable time frame.

1 A member of the Board may request any item be removed
2 from the consent agenda and defer it for ~~a specific individual~~
3 discussion, public comment (if otherwise permitted), and
4 ~~action and more discussion~~. No vote of the Board will be
5 required to remove an item from the consent agenda. A single
6 member's request shall cause it to be relocated as an action
7 item eligible for discussion, public comment (if otherwise
8 permitted), and action. Any item on the consent agenda may
9 be removed and discussed as a nonaction item or be deferred
10 for further study and discussion at a subsequent Board
11 meeting if the Superintendent or any Board member thinks
12 the item requires further discussion.

13 E. The agenda for special meetings called by the Superintendent,
14 or by the Superintendent on request of the Board Chairman,
15 or on the request of a majority of the Board members, shall
16 be prepared upon the calling of the meeting but not less than
17 forty-eight (48) hours prior to such a meeting. The order of
18 business at special meetings of the Board shall be established
19 by the Board.

20 0165.4 **Recess**

21 The School Board may at any time move for a recess or intermission
22 in the day's proceedings. If a recess is provided for in the agenda,
23 the Chair, when the time arrives, announces the fact and says the
24 assembly stands in recess, to the specified hour. When the Board
25 meets at the time that the recess is to conclude, the Chair calls the
26 assembly to order and the business proceeds as a continuation of
27 the previous session. (Reference: Robert's Rules of Order, Newly
28 Revised)

29 0165.5 **Adjourn**

30 The School Board may, at any time during a meeting, adjourn the
31 meeting to a specified date and time. Before accepting a motion to
32 adjourn, the Chair should be sure that no important matters have
33 been overlooked. If there are announcements to be made they
34 should be attended to before adjournment.

35 0166 **Executive Session**

36 The School Board reserves the right to meet privately in executive
37 session to discuss collective bargaining issues, pending litigation,
38 and such other issues authorized by law.

1 0166.1 **Work Sessions**

2 Work sessions may be called by the Chairman of the School Board,
3 the Superintendent, or a majority of Board members solely for the
4 purpose of exploring matters which constitute the business of the
5 school system. Each Board member shall be formally notified of
6 such work session through the office of the Superintendent
7 sufficiently in advance of the session to enable all members to
8 attend. Notification shall include the general subject areas for
9 discussion. Work sessions include workshops, discussion sessions,
10 round table sessions, information sessions, town hall meetings,
11 intergovernmental meetings with other governmental officers, and
12 any other meeting held by the Board at which no official action of
13 the Board is taken. The Board, by resolution, shall establish how
14 each type of workshop is recorded and the seating configuration.

15 A. The Superintendent, acting as secretary, shall take minutes
16 of all matters discussed during work sessions to be read and
17 approved at the next regular or special meeting.

18 B. Work sessions are solely for the purpose of communicating
19 information and general discussion. The Board shall take no
20 formal action in a work sessions nor shall they agree to any
21 decisions with respect to issues which may be brought
22 forward at a regular or special Board meeting.

23 F.S. 1001.41

24 0167 **Voting**

25 All motions shall require for adoption a majority vote of those
26 present and voting, except as provided by statute, these bylaws, or
27 parliamentary authority. Upon the demand of any member of the
28 School Board, the vote shall be recorded by roll call.

29 Abstentions shall only be permitted as authorized by law.

30 All actions requiring a vote can be conducted by voice vote or show
31 of hands, unless a roll-call vote is requested or required. Each vote
32 and abstention shall be recorded. Proxy voting is prohibited.

33
34 Pursuant to State law, no Board member shall vote in an official
35 capacity upon any measure which would inure to his/her special
36 private gain or loss; which s/he knows would inure to the special
37 private gain or loss of any principal by whom s/he is retained or to

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

BYLAWS

0160/page 7 of 14

1 the parent organization or subsidiary of a corporate principal by
2 which s/he is retained, other than an agency as defined in F. S.
3 112.312(2); or which s/he knows would inure to the special private
4 gain or loss of a relative or business associate of the Board member.
5 Such Board member shall, prior to the vote being taken, publicly
6 state to the assembly the nature of the Board member's interest in
7 the matter from which s/he is abstaining from voting. Such Board
8 member shall make every reasonable effort to disclose the nature of
9 his/her interest as a public record in a memorandum filed with the
10 person responsible for recording the minutes of the meeting, who
11 shall incorporate the memorandum in the minutes. If it is not
12 possible for the State public officer to file a memorandum before the
13 vote, the memorandum must be filed with the person responsible for
14 recording the minutes of the meeting no later than fifteen (15) days
15 after the vote.

16 F.S. 112.3143, 286.012

1 0167.1 **Use of Electronic Communications**

2 Under no circumstances shall Board members use electronic
3 communications to discuss among themselves Board business that
4 is only to be discussed in an open meeting of the Board, is part of an
5 executive session, or could be considered an invasion of privacy if
6 the message were to be monitored by another party.

7 There should be no expectation of privacy for any electronic
8 communications. Electronic communications that have been
9 deleted may still be accessible on the hard drive, if the space has not
10 been occupied by other messages. Electronic communications,
11 deleted or otherwise, may be subject to disclosure under the Public
12 Records Act, unless an exemption would apply.

Further, the Board prohibits adults from knowingly distributing to minors any material that is obscene and harmful to minors, as defined in F.S. 847.012, in any format through e-mail sent, or caused to be sent, to or through the District's network. An adult who knowingly distributes any such material to a minor through e-mail sent, or caused to be sent, to or through the District's network also commits a felony under State law.

F.S. 847.012

13 0168 **Minutes**

14 The Superintendent shall act as secretary and shall cause to be kept
15 official minutes of all its meetings showing the time and place, the
16 members present, the subjects considered, a summary of the
17 deliberations sufficient enough for the public to understand the
18 basis for the School Board's actions, the actions taken, the vote of
19 each member on roll-call votes, and any other information required
20 to be shown in the minutes by law, which shall be available to the
21 public.

22 The minutes of Board meetings shall be considered at the next
23 regular meeting, corrected, and approved. The approved minutes
24 shall be signed by the Superintendent and the Chairman.

25 Recordings shall be made of each meeting of the Board as an
26 administrative aid and shall be preserved as public documents of
27 the Board as required by State statute. The recordings shall also be
28 referred to in the written minutes.

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

BYLAWS

0160/page 9 of 14

- 1 The approved minutes shall be filed in the Board office in a
- 2 prescribed minutes book as a permanent record of official Board
- 3 proceedings.

- 4 F.S. 1001.42

1 0169.1 **Public Participation at Board Meetings**

2 The School Board recognizes the value to school governance of
3 public comment on educational issues and the importance of
4 allowing members of the public to express themselves on school
5 matters of community interest.

6
7 Members of the public shall be given a reasonable opportunity to be
8 heard on a proposition before the Board.

9
10 For purposes of the policy, a proposition is an item before the Board
11 for a vote, and includes, but is not necessarily limited to, all items
12 on the agenda noted as unfinished business, consent, and
13 nonconsent. A proposition may also include a vote on a motion to
14 rescind or to amend action previously taken, but does not generally
15 include items on the special order agenda. A proposition does not
16 include items wherever found on the agenda upon which the Board
17 votes in its quasi-judicial capacity.

The opportunity to be heard need not occur at the same meeting at
 which the Board takes official action on the proposition if the
 opportunity occurs at a meeting that is during the decision-making
 process and is within reasonable proximity in time before the
 meeting at which the Board takes the official action. This policy does
 not prohibit the Board from maintaining orderly conduct or proper
 decorum in a public meeting.

The opportunity to be heard is subject to policies adopted by the
 Board as follows:

A. Guidelines regarding the amount of time an individual has to
 address the Board:

1. Each statement made by a member of the public shall be
 limited to three (3) minutes duration. Persons will be
 recognized in the order in which the requests were received.

2. The time period may be extended by the presiding officer.

3. Only the individual submitting a speaker's form is allowed to
 address the Board. Time may not be "yielded" to other
 speakers.

B. Procedures for allowing representatives of groups or factions on a
 proposition to address the Board:

Rather than all members of groups or factions for or against a proposition addressing the Board at meetings in which a large number of individuals wish to be heard, the Board encourages representatives of such groups or factions to address the proposition in their representative capacity.

C. Procedures or forms for an individual to use in order to inform the Board of a desire to be heard:

Attendees must register their intention to participate in the public portion of the meeting upon their arrival at the meeting by completing a speaker's form at the entry of the meeting hall indicating his/her support, opposition, or neutrality on a proposition; and indicating his/her designation of a representative to speak for him/her or his/her group on a proposition if s/he so chooses.

Designated period of time for public comment:

~~The portion of the meeting during which the participation of the public is invited shall be limited to thirty (30) minutes, unless extended by a vote of the Board, except that all speakers who signed up to speak and who were outside of the thirty (30) minute time limit may address the Board at the end of the meeting.~~

1 ~~In order to permit the fair and orderly expression of such comment,~~
2 ~~the Board shall provide a period for public participation at those~~
3 ~~public meetings of the Board during which action may be taken and~~
4 ~~publish rules to govern such participation in Board meetings.~~

5 The presiding officer of each Board meeting at which public
6 participation is permitted shall administer the rules of the Board for
7 its conduct.

8 The presiding officer shall be guided by the following rules:

9 A. Public participation shall be permitted as indicated on the
10 order of business and before the Board takes official position
11 on any action item under consideration.

12 ~~B. Attendees must register their intention to participate in the~~
13 ~~public portion of the meeting upon their arrival at the~~
14 ~~meeting.~~

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

BYLAWS

0160/page 12 of 14

- 1 | B. Participants must be recognized by the presiding officer and
2 | will be requested to preface their comments by an
3 | announcement of their name and group affiliation, if and
4 | when appropriate.
- 5 | D. ~~Each statement made by a participant shall be limited to~~
6 | ~~three (3) minutes duration. Persons will be recognized in the~~
7 | ~~order in which the requests were received.~~
- 8 | D. All statements shall be directed to the presiding officer; no
9 | person may address or question Board members individually.
10 | Staff members shall not be expected to answer questions from
11 | the audience unless called upon by the Board Chairman or
12 | the Superintendent.

1 | FE. Recordings are permitted under the following conditions:

- 2 | 1. No obstructions are created between the Board and the
3 | audience.
- 4 | 2. No interviews are conducted in the meeting room while
5 | the Board is in session.
- 6 | 3. No commentary, adjustment of equipment, or
7 | positioning of operators is made that would distract
8 | either the Board or members of the audience while the
9 | Board is in session.

10 | GF. The presiding officer may:

- 11 | 1. interrupt, warn, or terminate a participant's statement
12 | when the statement is too lengthy, abusive, or obscene;
- 13 | 2. request any individual to leave the meeting when the
14 | conduct of that person disrupts the meeting;
- 15 | 3. request the assistance of law enforcement officers in
16 | the removal of a disorderly person when that person's
17 | conduct interferes with the orderly progress of the
18 | meeting;
- 19 | 4. call for a recess or an adjournment to another time
20 | when the lack of public decorum so interferes with the
21 | orderly conduct of the meeting as to warrant such
22 | action.

23 | No Board action shall be taken on requests made during public
24 | discussion unless the Board declares the matter to be an emergency
25 | in accordance with current law. Any other requests that the Board
26 | chooses to take action on shall be placed on an agenda for a
27 | subsequent meeting.

28 | The requirement for public comment on action items does not apply
29 | to:

30 | A. An official act that must be taken to deal with an emergency
31 | situation affecting the public health, welfare, or safety, if
32 | compliance with the requirements would cause an unreasonable
33 | delay in the ability of the Board to act;
34 |
35 |
36 |

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

BYLAWS
0160/page 14 of 14

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B. An official act involving no more than a ~~mistrial~~ ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;

C. A meeting that is exempt from F.S 286.011 (the Public Meetings Law); or

D. A meeting at which the Board is sitting in its quasi-judicial capacity.

These exemptions do not affect the right of a person to be heard as otherwise required by law or Board policy.

F.S. 286.011, 286.0114

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**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

ADMINISTRATION
1120/page 2 of 3

1 employer(s) cannot be made, the Superintendent shall document the efforts made to
2 do so.

3 F.S. 1012.33 states that "the first ninety-seven (97) days of an initial principal's or
4 supervisor's contract is a probationary period. During the probationary period, the
5 employee may be dismissed without cause or may resign from the contractual
6 position without breach of contract." This statement means that individuals who
7 are appointed into their initial administrative positions in the District will have a
8 ninety-seven (97) day probationary period.

1 All administrators shall become familiar with the policies of the Board and other
2 policies, regulations, memoranda, bulletins, and handbooks that pertain to their
3 duties in the District. Any administrator employed by the Board who shall be guilty
4 of any willful violation of the policies of the Board shall be guilty of gross
5 insubordination and shall be subject to dismissal or other lesser penalty as the
6 Board may prescribe.

7 F.S. 1012.01, 1012.23, 1012.315, 1012.32, 1012.33, 1012.55, 1012.56

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STUDENT SUPERVISION AND WELFARE

2 Each administrator shall maintain a standard of care for the supervision, control,
3 and protection of students commensurate with their assigned duties and
4 responsibilities which include but are not limited to the following:

5 A. An administrator shall report immediately any accident, safety
6 hazard, or other potentially harmful condition or situation about
7 which s/he is informed or detects to his/her supervisor as well as to
8 other authorities or District staff members as may be required by
9 established policies and procedures.

10 B. An administrator shall require staff under his/her supervision to
11 provide proper instruction in safety matters as presented in
12 assigned course guides.

13 C. An administrator shall immediately report to the Superintendent, as
14 well as other appropriate authorities, knowledge of threats of
15 violence by students.

16 D. An administrator shall not send students on any non-school related
17 errands.

18 E. An administrator shall not transport students in a private vehicle
19 without the approval of the building administrator or supervising
20 District administrator.

21 F. An administrator shall not inappropriately associate with students
22 at any time in a manner which may give the appearance of
23 impropriety, including, but not limited to, the creation or
24 participation in any situation or activity which could be considered
25 abusive or sexually suggestive or involve illegal substances such as
26 drugs, alcohol, or tobacco. Any sexual or other inappropriate
27 conduct with a student by any staff member will subject the offender
28 to potential criminal liability and discipline up to and including
29 termination of employment.

- 1 G. If a student approaches an administrator to seek advice or to ask
2 questions regarding a personal problem related to sexual behavior,
3 substance abuse, and/or mental or physical health, the
4 administrator may attempt to assist the student by facilitating
5 contact with certified or licensed individuals in the District or
6 community who specialize in the assessment, diagnosis, and
7 treatment of the student's state problem. However, an
8 administrator should not attempt, unless properly licensed and
9 authorized to do so, to counsel, assess, diagnose, or treat the
10 student's problem or behavior.
- 11 H. An administrator shall not disclose personally identifiable
12 information about a student to third persons unless specifically
13 authorized by law or the student's parent(s) to do so.
- 14 I. A student shall not be required to perform work or services that may
15 be detrimental to his/her health.
- 16 J. Administrators are discouraged from engaging students in social
17 media and online networking media, such as Facebook, Twitter,
18 MySpace, etc., except for District approved social media used for
19 educational and/or school related purposes.
- 20 K. Administrators are expressly prohibited from posting any video or
21 comment pertaining to any student on social network sites or
22 similar forums, such as YouTube.
- 23
24 L. An administrator shall not knowingly distribute to a minor any
25 material that is obscene and harmful to minors, as defined in F.S.
26 847.012, in any format and/or by any manner. An administrator
27 who knowingly distributes any such material to a minor also
28 commits a felony under State law, and is subject to disciplinary
29 action up to and including termination.

30 Because most information concerning a child in school, other than directory
31 information described in Policy 8330, is confidential under Federal and State laws,
32 any staff member who shares confidential information with another person not
33 authorized to receive the information may be subject to discipline and/or civil
34 liability. This includes, but is not limited to, information concerning assessments,
35 grades, behavior, family background, and alleged child abuse.

36 Pursuant to the laws of the State and School Board Policy 8462, each administrator
37 shall report to the proper legal authorities immediately any sign of suspected child
38 abuse or neglect.

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

ADMINISTRATION
1213/page 3 of 3

- 1 | F.S. 119.011, [847.012](#), 1001.51, 1002.22, 1003.32
- 2 | 20 U.S.C. 1232
- 3 | 34 C.F.R. Part 99

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EVALUATION OF ADMINISTRATIVE PERSONNEL

2 Pursuant to State law, each administrator shall be evaluated annually by the
3 administrator's immediate supervisor utilizing the approved District evaluation
4 system. The purpose of this performance evaluation shall be continuous quality
5 improvement of the professional skills of each administrator.

6 Each evaluation shall relate, but not be limited to, the duties specified in the job
7 description.

8
9 The evaluation shall be completed and on file in accordance with the time schedule
10 established by the Superintendent. The written report of the evaluation must be on
11 file and provided to the employee within ten (10) days after the evaluation
12 conference. The evaluator must discuss the written evaluation report with the
13 employee. The employee shall have the right to initiate a written response to the
14 evaluation, and the response shall become a permanent attachment to his/her
15 personnel file. The evaluator may amend an evaluation based upon assessment
16 data from the current year if the data becomes available within ninety (90) days after
17 the close of the school year.

18
19 ~~An evaluation shall be submitted at the time an administrator leaves the District if~~
20 ~~services terminate prior to annual evaluations.~~

21
22 An administrator shall be given a copy of any documents relating to his/her
23 performance that are to be placed in the personnel file.

24
25 **School Administrators**

26
27 As set forth in State law, at least fifty percent (50%) of the performance evaluation of
28 a school administrator's performance evaluation, or forty percent (40%) if less than
29 three (3) years of student performance data are available, ~~must be based on data~~
30 ~~and indicators of student learning growth assessed annually by Statewide~~
31 ~~assessments for the students assigned to that administrator's school~~ upon learning
32 growth or achievement of the students attending that school; the remaining portion
33 shall be based upon factors identified in the District-determined, State-approved
34 evaluation system plan.
35
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3 Student achievement measures for courses associated with Statewide assessments
4 may be used only if a Statewide growth formula has not been approved for that
5 assessment or, for courses associated with School District assessments, if
6 achievement is demonstrated to be a more appropriate measure of teacher
7 performance.

8
9 For purposes of performance salary schedules adopted in accordance with State law,
10 the student assessment data in the performance evaluation must be from Statewide
11 assessments or District-determined assessments in the subject areas taught.

12
13
14 The evaluation criteria for each school administrator's annual evaluation must
15 include, but are not limited to, the following:

16 A. student performance, as described above;

17 B. instructional leadership, including:

18 1. performance measures related to the effectiveness of
19 classroom teachers in the school;

20 2. the administrator's appropriate and effective use of evaluation
21 criteria and procedures;

22 3. recruitment and retention of effective and highly effective
23 classroom teachers;

24 4. improvement in the percentage of instructional personnel
25 evaluated at the highly effective and effective level; and

26 5. other leadership practices that result in student learning
27 growth;

28 C. professional and job responsibilities adopted by the State Board, as
29 well as additional professional and job responsibilities established
30 by the Board.

31 ~~Further, t~~The performance evaluation system must include a mechanism to give
32 parents and teachers an opportunity to provide input into the school administrator's
33 performance assessment, when appropriate. Administrators shall be informed of the
34 criteria and procedures associated with the performance evaluation process before
35 evaluation begins.
36
37

1 | ~~Lastly, each evaluation shall relate, but not be limited, to the duties specified in the~~
2 | ~~job description.~~

3 | ~~The evaluation shall be completed and on file in accordance with the time schedule~~
4 | ~~established by the Superintendent. The written report of the evaluation must be on~~
5 | ~~file within ten (10) days after the evaluation conference; however, the evaluator may~~
6 | ~~amend an evaluation based upon assessment data from the current year if the data~~
7 | ~~becomes available within ninety (90) days after the close of the school year.~~

8 | ~~Administrators may be required to take recognized examinations as the~~
9 | ~~Superintendent or designee deems necessary to evaluate their health, competence,~~
10 | ~~and/or performance. Refusal to take required examination(s) shall be grounds for~~
11 | ~~immediate dismissal. The Board shall pay the cost of the examination(s).~~

12 | ~~An administrator shall be given a copy of any documents relating to his/her~~
13 | ~~performance which are to be placed in the personnel file.~~

14 | The Superintendent shall annually report the evaluation results of school
15 | administrators using the four (4) levels of performance set forth in State law to the
16 | FLDOE. The Superintendent shall also notify the FLDOE of any school
17 | administrators who receive two (2) consecutive unsatisfactory evaluations, as well as
18 | any school administrators who are given written notice by the District of intent to
19 | terminate or not renew their employment.

20 | The school administrator assessment system shall be evaluated annually to
21 | determine compliance with State law and this policy. All substantial revisions to an
22 | approved system shall be approved by the Board, upon the recommendation of the
23 | Superintendent, before being submitted to the Florida Department of Education for
24 | approval.

25 | F.S. [1012.01](#), 1012.22, 1012.34

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~~REVISED POLICY -- VOL. 14, NO. 1~~ **NEW POLICY**

COMPLAINTS AGAINST ADMINISTRATIVE STAFF

Any complaint against an administrator which arises within the membership of the School Board or which comes to the attention of the Board (except through the Superintendent) shall be referred to the Superintendent for decision. ~~In cases where the administrator or the complainant is not satisfied with the decision of the Superintendent, an appeal may be taken by either party to the Board through the Superintendent for a final decision.~~

Pursuant to State law, a complaint of misconduct against a District administrator, 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.

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.

F.S. 119.071(2)(k), 1012.31, 1012.795, 1012.796

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PERSONNEL FILE

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

6 The School Board requires that sufficient records exist to determine an employee's
7 qualifications for the job held, compliance with Federal, State, and local benefit
8 programs, conformance with District rules, and evidence of completed evaluations.
9 Such records will be kept in compliance with the laws of the State of Florida.

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

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

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

23
24 A. concluded the investigation with a finding not to proceed with
25 disciplinary action or file charges, or

26
27 B. concluded the investigation with a finding to proceed with
28 disciplinary action and/or to file charges. If the investigation results
29 in such a finding, the District shall also file a legally sufficient
30 complaint regarding the misconduct as required by State law and
31 Policy 8141 - Mandatory Reporting of Misconduct by Certificated
32 Employees.
33

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2
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4 Any material that is derogatory to an employee shall not be open to inspection for an
5 additional ten (10) days after the employee has been notified either:

6
7 A. by certified mail, return receipt requested, to his/her address of
8 record; or

9
10 B. by personal delivery. The employee's signature on a copy of the
11 materials to be filed shall be proof that such materials were given to
12 the employee, with the understanding that such signature merely
13 signifies receipt and does not necessarily indicate agreement with its
14 contents.

15
16 No record in a personnel file which is confidential and exempt from inspection and
17 copying pursuant to applicable law shall be disclosed except as provided by
18 applicable law

19
20 The Superintendent shall maintain a record in each personnel file of those persons
21 reviewing the files each time they are reviewed.

22
23 A copy of each such entry shall be given to the employee upon request.

24 The employee shall have access to his/her file upon request.

25 The related procedures manual is entitled Personnel File Procedures.

26 | F.S. 119.011, 1012.31, 119.07, 119.071

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**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

PROGRAM
2370.01/page 2 of 4

- 1 The District may offer a full time or part time program for grade 9-12 students
- 2 enrolled in dropout prevention, academic intervention, Department of Juvenile
- 3 Justice (DJJ), core courses to meet class size requirements, or community colleges.

1 Student Eligibility

2 Students eligible for the District VIP program must meet at least one of the following
3 conditions:

4 A. The student has spent the prior school year in attendance at a
5 public school in this State and was enrolled and reported by a
6 public school district for funding during the preceding October and
7 February for the purposes of the Florida Education Finance Program
8 (FEFP) surveys.

9 B. The student is a dependent child of a member of the United States
10 Armed Forces who was transferred within the last twelve (12)
11 months to Florida from another state or foreign country pursuant to
12 the parent's permanent change of station orders.

13 C. The student was enrolled during the prior school year in a School
14 District virtual instruction program under F.S. 1002.45, a K-8
15 virtual school program under F.S. 1002.415, or a full-time Florida
16 Virtual School program under F.S. 1002.37(8)(a).

17 D. The student has a sibling who is currently enrolled in the School
18 District virtual instruction program and that sibling was enrolled in
19 such a program at the end of the prior school year.

20 E. The student is eligible to enter Kindergarten or first grade.

21 F. The student is eligible to enter grades 2 through 5 and is enrolled
22 full-time in a District virtual instruction program, virtual charter
23 school, or the Florida Virtual School.

24 ~~The District shall provide access to enroll in courses available through one of the~~
25 ~~District options for virtual instruction, and shall award credit for successful~~
26 ~~completion. Access shall be available to eligible students before, during or after the~~
27 ~~school day.~~

28 **Open Enrollment**

29
30 The District will provide timely written notice to parents of at least one (1) open
31 enrollment period for full-time students of ninety (90) days or more which ends at
32 least thirty (30) days before the first day of the school year.

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

PROGRAM

2370.01/page 4 of 4

- 1 F.S. ~~1002.45~~, [1000.04\(4\)](#), [1001.42\(23\)](#), 1002.20(6), [1002.321](#), 1002.37, 1002.~~4542~~,
- 2 [F.S. 1002.455](#), 1003.02(l)(i), ~~1003.03(3)(b)~~ [1003.428\(2\)\(c\)](#), [1003.498](#),
- 3 F.S. ~~1000.04(4)~~, 1007.27(1)
- 4 [Provider Approval for Virtual Instruction Program](#), F.A.C. 6A-6.0981

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1

EDUCATIONAL OPTIONS

2 The School Board recognizes the need to provide alternative means by which
3 students achieve the goals of the District.

4 The District ~~shall~~ will provide students with access to courses available through a
5 virtual instruction program provided by the District, the Florida Virtual School and
6 other approved programs and award credit for successful completion of such
7 courses. ~~Access shall be available to students before, during and after the normal~~
8 ~~school day and through summer school enrollment.~~ enrollment The virtual
9 instruction option shall consist of full-time and part-time virtual instruction for
10 students enrolled in kindergarten through grade 12.
11

12 The Superintendent shall prepare a plan of educational options for use in meeting
13 individual student needs.

14 Participation must be subject to the oversight of a credentialed teacher who will
15 provide or supervise instruction, and evaluate student performance.

16 Credit shall be granted to the student upon successful completion of the program.
17 The credit shall be placed on the student transcript.

18 Credits earned from educational options may be counted toward graduation
19 requirements in accordance with applicable State law and administrative code.

20 F.S. ~~1001.28~~, 1001.42, 1001.43, 1002.20(6), 1002.3105, 1002.321, 1002.37
21 F.S. 1003.4295, 1007.271

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REVISED POLICY - VOL. 14, NO. 1

LEAST RESTRICTIVE ENVIRONMENT

~~It is the philosophy and position of the School Board and its administration that~~
~~the primary responsibility for the~~ administration and delivery of special education programs and services should be within the District and at the school at which a student would regularly attend, whenever appropriate unless determined otherwise by a student's Individualized Education Plan (IEP) Team.

Further, the Board endorses a commitment to the provision of a continuum of special education programs and services to disabled students within the District.

Placement options shall follow a continuum of services model to ensure that ~~each disabled person~~ every student with a disability is provided a Free and Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE). To that end, every attempt will be made to first serve disabled students in the context of a regular education classroom. Segregation of exceptional students will occur only when the nature or severity of the exceptionality is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. Other more restrictive environments such as: resource rooms, self-contained categorical classrooms, or settings outside of a District school will be considered only when placement in the regular classroom has been documented by the ~~case conference~~ IEP Team to be inappropriate for the student's educational needs.

A more detailed description of the procedures followed in this regard can be found in the District's Exceptional Student Education Plan.

F.S. 1001.41, 1001.42, 1003.01(3), 1003.57
20 U.S.C. 1400 et seq.

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REVISED POLICY - VOL. 14, NO. 1

EXCEPTIONAL STUDENT EDUCATION

The School Board, as an expression of its commitment to provide a free, appropriate, public education for students with disabilities in accordance with State and Federal laws, rules, and regulations, shall develop and implement Special Programs and Procedures for Exceptional Students and the District Plan for Exceptional Student Education. These documents shall include at least the components listed below, shall provide administrative procedures for Exceptional Student Education Programs, and shall be revised when required by the Florida Department of Education (FLDOE), readopted, and submitted to the FLDOE.

A. Child Identification

~~It shall be the policy of this School~~The District ~~that will make~~ ongoing efforts ~~will be made~~ to identify, locate, and evaluate students below twenty-two (22) years of age, who reside within the District and have a confirmed or suspected disability in accordance with all Federal regulations and State standards.

B. Procedural Safeguards

~~It shall be the policy of this School District that a~~A child with a disability and his/her parent shall be provided with safeguards, as required by law, throughout the identification, evaluation, and placement process, and the provision of a free, appropriate, public education to the student.

C. Multifactorial Evaluation

A student may not be given special instruction or services as an exceptional student until after s/he has been properly evaluated and found eligible as an exceptional student in the manner prescribed by rules of the State Board of Education.

~~It shall be the policy of this School~~The District ~~to~~will provide a multifactored evaluation for students with disabilities by ensuring that:

1. children are assessed in their native language or other mode of communication;
2. tests are used for their validated purposes;
3. children are evaluated in all areas related to their suspected disability;
4. testing is conducted by a multidisciplinary team;
5. testing materials and procedures are not racially or culturally biased;
6. tests are administered by trained personnel qualified in accordance with all Federal regulations and State standards;
7. tests are administered in conformance with the instructions provided by the producer;
8. medical evaluation, when required as part of the multifactored evaluation, shall be provided at no cost to the parent by a licensed physician designated by the Superintendent or his/her designee, when other no-cost resources are not available.

D. **Individualized Education Program**

~~It shall be the policy of this School~~The District ~~that will develop~~ an individualized education program (IEP) ~~will be developed~~ for each child with a disability who needs special education and related services. The IEP shall be designed to meet the unique educational needs of the child and shall be developed in meetings with the child's designated IEP Team. At the initial meeting of a student's IEP team, the District will provide parents with information about the amount of funding the District receives for each of the five (5) exceptional student education support levels for a full-time student.

Parents of the child shall be strongly encouraged to participate in all planning conferences and IEP Team meetings. The school will provide written notice of an IEP meeting to the parent at least ten (10) days before the meeting, indicating the purpose, time and location of the meeting and who, by title or position, will attend the meeting. The IEP Team meeting requirement may be waived by informed consent of the parent after the parent receives the written notice.

Parents may be accompanied by another adult 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 from inviting another person of their choice to attend any meeting. Parents and District personnel shall sign a document at the meeting's conclusion which states whether any District personnel have prohibited, discouraged or attempted to discourage the parents from inviting a person of their choice to the meeting.

The District will utilize FLDOE parental consent forms for the following actions in a student's IEP:

1. administer to the student an alternate assessment pursuant to F.S. 1008.22 and provide instruction in the State standards access points curriculum; and

2. place the student in an exceptional student education center.

Except for a disciplinary interim alternative placement for no more than forty-five (45) school days, if the District determines that there is a need to change a student's IEP as it relates to the actions described above in 1 and 2, the school must hold an IEP Team meeting that includes the parent to discuss the reason for the change.

The District will not implement the change without parental consent unless the District documents reasonable efforts to obtain the parent's consent and the child's parent has failed to respond, or the District obtains approval through a due process hearing.

The child's IEP shall be reviewed and revised as often as necessary, but at least annually.

District personnel will collaborate with private instructional personnel who are hired or contracted by parents in compliance with F.S. 1003.572. "Private instructional personnel" include only the following:

1. individuals certified under F.S. 393.17 or licensed under Chapter 490 or Chapter 491 for applied behavior analysis services as defined in F.S. 627.6686 and 641.31098;
2. speech-language pathologists licensed under F.S. 468.1185;
3. occupational therapists licensed under part III of 379 Chapter 468;
4. physical therapists licensed under Chapter 486;
5. psychologists licensed under Chapter 490; and

6. clinical social workers licensed under Chapter 491.

Private instructional personnel who are hired or contracted by parents to collaborate with public instructional personnel will be permitted to observe the student in the educational setting, collaborate with instructional personnel in the educational setting, and provide services in the educational setting only if the following requirements are met:

1. the student's public instructional personnel and principal consent to the time and place; and
2. the private instructional personnel satisfy the requirements of F.S. 1012.32 or 1012.321.

E. **Least Restrictive Environment**

~~It shall be the policy of this School District that t~~The education of ~~children~~ students with disabilities ~~shall~~ will occur in the least restrictive environment; ~~through appropriate~~ special education programs and services ~~shall be appropriate and~~ designed to meet the unique needs of each ~~child disabled student with a disability;~~ District personnel will use the regular school facilities and adapt them to the needs of exceptional students to the maximum extent appropriate. ~~t~~To the ~~maximum~~ extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, shall be educated with children who ~~do not have disabilities;~~ are not disabled. ~~Segregation of exceptional students special classes, separate schooling, or other removal of children with disabilities from the regular educational environment, shall~~ will occur only when the nature or severity of the ~~disability~~ exceptionality is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

F. **Confidentiality of Data**

~~It shall be the policy of this School District that~~ The confidentiality of personally-identifiable data relating to children with disabilities and their parents and families shall be protected at collection, storage, disclosure, and destruction; ~~and that one official of this School District shall be assigned the responsibility for protecting the confidentiality of personally-identifiable data. This~~ The District follows all Federal regulations and State standards related to the confidentiality of data. (See Policy 8330 - Student Records)

G. **Due Process**

~~It shall be the policy of~~ The District ~~to utilize~~ will use procedures ~~that to~~ allow differences of opinion between parents and this District or between agencies and this District, to be aired and resolved. ~~;~~ ~~and that~~ The procedures shall provide for ~~utilization of~~ case conferences and impartial hearings ~~that involved on~~ the District's proposal or refusal to initiate or change the identification, evaluation, eligibility, or educational placement of the child, or the provision of FAPE to the child.

The impartial hearings shall be conducted by an administrative law judge (ALJ) from the Florida Division of Administrative Hearings (DOAH) and shall be ~~considered final.~~ ~~;~~ ~~h~~ However, any party who does not agree with the findings and decision in the due process hearing, including a hearing relating to disciplinary procedures, has the right to bring a civil action with respect to the matter that was the subject of the due process hearing. The action may be brought in a State court of competent jurisdiction or in a district court of the United States without regard to the amount in dispute. In the alternative, in hearings conducted on behalf of a student who is identified as gifted, any party aggrieved by the decision of the ALJ has the right to request a review of the order by the District Court of Appeal as provided in F.S. 120.68.

During the pendency of a due process hearing or appellate proceeding regarding a due process complaint, the student shall remain in his/her current educational assignment, unless the parent and the Board otherwise agree.

H. Surrogate Parent

It shall be the policy of the District that whenever the parent or a person who acts in a parental role to a child with a disability or a child suspected of having a disability is determined to be legally unavailable, the child's rights shall be protected through the assignment of a surrogate parent. A surrogate parent means an individual appointed by the Superintendent and/or the court to act in place of a parent in educational decision making and in safeguarding a child's rights under the Individuals with Disabilities Education Act. The surrogate parent shall not be an employee of the Department of Education, the School District, a community-based care provider, the Department of Children and Family Services, or any other public or private agency involved in the education or care of the child. The surrogate parent shall meet all statutory requirements and attend the required training to be appointed. The Superintendent shall appoint a surrogate not more than thirty (30) days after the District determines a particular student is in need of a surrogate.

I. Testing Programs

~~It shall be the policy of this School District that s~~Students with disabilities shall participate in local and State-wide testing programs to the maximum extent appropriate. Individual exemptions shall be determined only ~~during an IEP conference~~by the student's IEP Team. Exceptional students with disabilities shall have access to testing sites.

A student for whom the IEP Team determines that the FCAT cannot accurately measure the student's abilities, taking in to consideration all allowable accommodations, shall have the FCAT requirement waived for the purpose of receiving a standard high school diploma if the student completes the minimum number of credits and other requirements for graduation, but does not earn a passing score on the FCAT after one (1) opportunity in the 10th grade and one (1) opportunity in the 11th grade.

Further, pursuant to State law, the IEP team may determine that end-of-course assessment cannot accurately measure the abilities of the student ~~with disabilities~~ and may, therefore, waive the use of the results of the end-of-course assessment for purposes of determining the student's course grade ~~and completing the requirements for middle school promotion~~ and middle school promotion or award of high school credits.

If the 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 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 request may be made at any time during the school year, but not later than sixty (60) days before the assessment for which the request is made. 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) days. 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.

A parent who disagrees with the Commissioner's denial of a requested extraordinary exemption may request an expedited hearing before DOAH pursuant to F.S. 1008.212.

Placement by the Department of Children and Family Services

After the Department of Children and Family Services provides written notification to the District that an exceptional student has been placed in a private residential care facility, the receiving school district shall, within ten (10) business days, review the student's individual education plan (IEP) and shall:

- A. provide educational instruction to the student;
- B. contract with another provider to provide the educational instruction;
- C. contract with the private residential care facility in which the student resides to provide the educational instruction; or
- D. decline to provide or contract for educational instruction, in which case the school district in which the legal residence of the student is located shall provide or contract for the educational instruction of the student.

The Superintendent shall administer the local implementation of these State procedures, in accordance with State and Federal laws, rules, and regulations, which shall ensure fulfillment of this policy.

F.S. 1001.41, 1001.42, 1003.01(3)(~~b~~), [1003.4156](#), [1003.428](#), 1003.57, [1003.5715](#), [1003.572](#), [1008.212](#), [1008.22](#), [1008.24](#)
[Statewide Assessment for Students with Disabilities](#), F.A.C. 6A-1.0943~~7~~
[Florida Alternate Assessment Requirements](#), F.A.C. 6A-1.09430
[Procedural Safeguards and Due Process Procedures for Parents and Students with Disabilities](#), F.A.C. 6A-6.03311~~7~~
[Procedural Safeguards for Exceptional Students Who Are Gifted](#), F.A.C. 6A-6.03313~~7~~
[Surrogate Parents](#), F.A.C. 6A-6.0333~~7~~
[Definitions, ESE Policies and Procedures, and ESE Administrators](#), F.A.C. 6A-6.03411
20 U.S.C. 1400 et seq.
20 U.S.C. 1401 et seq.
34 C.F.R. [Part 300](#) ~~et seq.~~

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REVISED POLICY - VOL. 14, NO. 1

~~++~~ **INSTRUCTIONAL MATERIALS PROGRAM**
~~+X~~ **SELECTION OF INSTRUCTIONAL MATERIALS AND EQUIPMENT
PROGRAM**

The School Board shall provide instructional materials and equipment, within budgetary constraints, to implement the District's educational goals and objectives and to meet students' needs. The primary objective of such instructional materials and equipment shall be to enrich, support, and implement the educational program of the school.

State law requires the Board to provide adequate instructional materials free of charge to students who are enrolled in the District.

"Adequate instructional materials" means a sufficient number of student or site licenses or sets of materials that are available in bound, unbound, kit, or package form and may consist of hard-backed or soft-backed textbooks, electronic content, consumables, learning laboratories, manipulatives, electronic media, and computer courseware or software that serves as the basis for instruction for each student in the core courses of mathematics, language arts, social studies, science, reading, and literature.

Furthermore, Federal law requires the Board to provide accessible instructional materials as specified in a student's IEP. Such accessible instructional materials may be of a type or in a format as specified in the definition of adequate instructional materials in this policy.

[] **Instructional Materials Program**

The Florida State Board (+), as part of a consortium of schools districts consisting of administrators, teachers, and content experts, hereby establishes an instructional materials program that includes the review, approval, adoption, and purchase of instructional materials. The program shall be implemented in accordance with the terms of this policy and administrative procedure adopted in accordance herewith. The program shall comply with all applicable provisions of F.S. Chapter 1006, Part I, F. Instructional Materials for K12 Public Education.

Beginning in the 2013-2014 school year, the Superintendent shall certify to the Florida Department of Education by March 31st of each year that all instructional materials for core courses used by the District are aligned with applicable State standards. Included in the certification shall be a list of the core instructional materials that will be used or purchased for use by the District.

Instructional Materials Program Review, Approval, Adoption and Purchase Process

The Board hereby establishes the following program and process for the review, approval, adoption, and purchase of instructional materials.

A. Review Cycle for Instructional Materials

By April 15th of each school year, the instructional material reviewer shall review the instructional materials under review and evaluate the content for alignment with the applicable Next Generation Sunshine State Standards. The reviewer shall review the materials for the level of instructional support and the accuracy and appropriateness of progression of introduced content. Instructional materials shall be made electronically available to the reviewer. The reviewer shall rate the material on the instructional usability of the resources.

B. Duties and Qualifications of the Instructional Materials Reviewers

The Board may employ or contract with one (1) or more instructional materials reviewers. The duties of an instructional materials reviewer are:

1. Procedures

To adhere to prescribed procedures for evaluating instructional materials submitted by publishers and manufacturers in each adoption.

2. Evaluation of Instructional Materials

- a. To evaluate carefully all instructional materials submitted, in order to ascertain which instructional materials, if any, submitted for consideration implement the selection criteria developed by the Board and those curricular objectives included within applicable performance standards.
- b. When recommending instructional materials for use in the schools, each reviewer shall include only instructional materials that accurately portray the ethnic, socioeconomic, cultural, and racial diversity of our society, including men and women in professional, career, and executive roles, and the role and contributions of the entrepreneur and labor in the total development of this State and the United States.
- c. When recommending instructional materials for use in the schools, each reviewer shall include only materials that accurately portray, whenever appropriate, humankind's place in ecological systems, including the necessity for the protection of our environment and conservation of our natural resources and the effects on the human system of the use of tobacco, alcohol, controlled substances, and other dangerous substances.
- d. When recommending instructional materials for use in the schools, each reviewer shall require such materials as s/he deems necessary and proper to encourage thrift, fire prevention, and humane treatment of people and animals.

- e. When recommending instructional materials for use in the schools, each reviewer shall require, when appropriate to the comprehension of students, that materials for social science, history, or civics classes contain the Declaration of Independence and the Constitution of the United States. A reviewer may not recommend any instructional materials for use in the schools which contain any matter reflecting unfairly upon persons because of their race, color, creed, national origin, ancestry, gender, or occupation.
- f. Any instructional material recommended by each reviewer for use in the schools shall be, to the satisfaction of each reviewer, accurate, objective, and current and suited to the needs and comprehension of students at their respective grade levels. Reviewers shall consider for adoption materials developed for academically talented students such as those enrolled in advanced placement courses.

3. Report of Reviewers

After a thorough study of all data submitted on each instructional material, the reviewer shall submit an electronic report to the Superintendent for presentation to the Board. The report shall be in substantially the same format as the form used by the Florida Department of Education.

4. Qualifications of Instructional Materials Reviewer

The qualifications of the instructional materials reviewer shall be set forth in the Board-approved job description for the position, or, alternatively, in the contract for services.

C. Affidavit of District Instructional Materials Reviewer

Before commencing his/her duties, a District instructional materials reviewer shall execute an affidavit which substantially includes the following requirements of F.S. 1006.30:

1. The reviewer will faithfully discharge the duties imposed upon him/her.
2. The reviewer has no interest in any publishing or manufacturing organization that produces or sells instructional materials.
3. The reviewer is in no way connected with the distribution of the instructional materials.
4. The reviewer does not have any direct or indirect pecuniary interest in the business or profits of any person engaged in manufacturing, publishing, or selling instructional materials designed for use in the public schools.
5. The reviewer will not accept any emolument or promise of future reward of any kind from any publisher or manufacturer of instructional materials or his/her agent or anyone interested in, or intending to bias his/her judgment in any way in, the selection of any materials to be adopted.
6. The reviewer understands that it is unlawful to discuss matters relating to instructional materials submitted for adoption with any agent of a publisher or manufacturer of instructional materials, either directly or indirectly, except during the period when the publisher or manufacturer is providing a presentation for the reviewer during his/her review of the instructional materials submitted for adoption.

D. Compliance with F.S. 1006.32, Relating to Prohibited Acts

1. No District official, including an instructional materials reviewer, shall solicit or accept any emolument, money, or other valuable thing, or any inducement, to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material.
2. The District shall not participate in a pilot program of materials being considered for adoption during the eighteen (18) month period before the official adoption of the materials by the Board. Any pilot program during the first two (2) years of the adoption period must have the prior approval of the Board.
3. Any Board official or instructional materials reviewer who violates any provision of this section commits a misdemeanor of the second degree, punishable as provided in F.S. 775.082 or 775.083.
4. This policy does not prohibit the Board official or instructional materials reviewer from receiving sample copies of instructional materials.
5. This policy does not prohibit or restrict a Board official from receiving royalties or other compensation, other than compensation paid to him/her as commission for negotiating sales to district school boards, from the publisher or manufacturer of instructional materials written, designed, or prepared by such Board official, and purchased by the Board. No Board official shall be allowed to receive royalties on any materials not on the State-adopted list purchased for use by his/her Board.

6. The Superintendent, Board member, teacher, or other person officially connected with the government or direction of public schools may not receive during the months actually engaged in performing duties under his/her contract any private fee, gratuity, donation, or compensation, in any manner whatsoever, for promoting the sale or exchange of any instructional material, map, or chart in any public school, or be an agent for the sale or the publisher of any instructional material or reference work, or have a direct or indirect pecuniary interest in the introduction of any such instructional material, and any such agency or interest shall disqualify any person so acting or interested from holding any Board employment whatsoever, and the person commits a misdemeanor of the second degree, punishable as provided in F.S. 775.082 and 775.083; however, this subsection does not prevent the adoption of any instructional material written in whole or in part by a Florida author.

E. Certification of the Accuracy of Instructional Materials

In addition to relying on statements of publishers or manufacturers of instructional materials, the reviewer may, with the approval, and subject to the direction of the Superintendent, conduct or cause to be conducted an independent investigation to determine the accuracy of State-adopted instructional materials.

When errors in Board-adopted materials are confirmed, the publisher of the materials shall provide to each district school board that has purchased the materials the corrections in a format approved by the department.

The Board may remove materials from the list of Board-adopted materials if it finds that the content is in error and the publisher refuses to correct the error when notified by the Board.

The Board may remove materials from the list of Board-adopted materials at the request of the publisher if, in its opinion, there is no material impact on the State's education goals.

F. Advertising, Bidding, and Purchasing Requirements

Beginning on or before May 15th of any year in which an instructional materials adoption is to be initiated, the District shall advertise in a local newspaper of general circulation (the Florida Administrative Register) four (4) weeks preceding the date on which the bids shall be received, that at a certain designated time, not later than June 15th, sealed bids or proposals to be deposited with the District will be received from publishers or manufacturers for the furnishing of instructional materials proposed to be adopted as listed in the advertisement beginning April 1st following the adoption.

The advertisement shall state that each bidder shall furnish electronic sample copies of all instructional materials submitted, at a time designated by the District, which copies shall be identical with the copies approved and accepted by State instructional materials reviewers, and with the copies furnished to the District and Superintendent.

The advertisement shall state that a contract covering the adoption of the instructional materials shall be for a definite term.

The advertisement shall fix the time within which the required contract must be executed and shall state that the Department reserves the right to reject any or all bids.

The advertisement shall give information regarding digital specifications that have been adopted by the Board, including minimum format requirements that will enable electronic and digital content to be accessed through the District's local instructional improvement system and a variety of mobile, electronic, and digital devices. Beginning with specifications released in 2014, the digital specifications shall include requiring the capability for searching by State standards and site and student-level licensing. Such digital format specifications shall be appropriate for the interoperability of the content. The Board will not adopt specifications that require the instructional materials to include specific references to FCAT and Next Generation Sunshine State Standards and benchmarks at the point of student use.

The bids submitted shall be for furnishing the designated materials in accordance with specifications of the District. The bid shall state the lowest wholesale price at which the materials will be furnished, at the time the adoption period provided in the contract begins.

Each publisher or manufacturer of instructional materials who submits a bid under this part is required to deposit with the District such sum of money or certified check as may be determined by the District, the amount to be not less than \$500 and not more than \$2,500, according to the number of instructional materials covered by the bid, which deposit shall be forfeited to the Board and placed in the (General Revenue Fund) General Fund if the bidder making the deposit fails or refuses to execute the contract and bond within thirty (30) days after receipt of the contract in case his/her bid or proposal is accepted. The District shall, upon determining that the deposit is correct and proper, deposit the funds in an interest bearing trust account and issue his/her official receipt.

Selection and Adoption of Instructional Materials

The District will notify all publishers and manufacturers of instructional materials who have submitted bids that within three (3) weeks after the deadline for receiving bids, at a designated time and place, it will open the bids submitted and deposited with it. At the time and place designated, the bids shall be opened, read, and tabulated in the presence of the bidders or their representatives. No one may revise his/her bid after the bids have been filed. When all bids have been carefully considered, the Board will, from the list of suitable, usable, and desirable instructional materials reported by the State instructional materials reviewers, select and adopt instructional materials for each grade and subject field in the curriculum of public elementary, middle, and high schools in which adoptions are made and in the subject areas designated in the advertisement. The adoption shall continue for the period specified in the advertisement, beginning on the ensuing April 1st. The adoption shall not prevent the extension of a contract as provided below. The Board shall always reserve the right to reject any and all bids. The Board may ask for new sealed bids from publishers or manufacturers whose instructional materials were recommended by the instructional materials reviewer as suitable, usable, and desirable; specify the dates for filing such bids and the date on which they shall be opened; and proceed in all matters regarding the opening of bids and the awarding of contracts as required by this part. In all cases, bids shall be accompanied by a cash deposit or certified check of from \$500 to \$2,500, as the Board may direct. The Board, in adopting instructional materials, shall give due consideration both to the prices bid for furnishing instructional materials and to the report and recommendations of the instructional materials reviewer. When the Superintendent has finished with the report of the instructional materials reviewer, the report shall be presented to the Board at a regular or special meeting and shall be available at all times for public inspection.

In the selection of instructional materials, library media, and other reading material used in the public school system, the standards used to determine the propriety of the material shall include:

- A. the age of the students who normally could be expected to have access to the material;

- B. the educational purpose to be served by the material;

In considering instructional materials for classroom use, priority shall be given to the selection of materials which encompass the State and Board performance standards provided for in F.S. 1001.03(1) and which include the instructional objectives contained within the curriculum frameworks approved by rule of the State Board of Education.

- C. the degree to which the material would be supplemented and explained by mature classroom instruction as part of a normal classroom instructional program;

- D. the consideration of the broad racial, ethnic, socioeconomic, and cultural diversity of the students of this State.

Any instructional material containing pornography or otherwise prohibited by F.S. 847.012 may not be used or made available within any public school.

A publisher that offers instructional materials to the Board shall provide such materials at a price that, including all costs of electronic transmission, does not exceed the lowest price at which the publisher offers such instructional materials for approval or sale to any state or school district in the United States.

A publisher shall reduce automatically the price of the instructional materials to the Board to the extent that reductions in price are made elsewhere in the United States.

Maximization of Student Use of Authorized Instructional Materials

In order to maximize student use of authorized instructional materials, the Board shall:

- A. purchase current instructional materials to provide each student with a major tool of instruction in core courses of the subject areas of mathematics, language arts, science, social studies, reading, and literature for kindergarten through grade 12;

- B. by the 2015-2016 fiscal year, use at least fifty percent (50%) of the annual allocation for the purchase of digital or electronic instructional materials included on the State-adopted list, except as otherwise authorized law or rules of the State Board of Education.
- C. use up to 100% of that portion of the annual allocation designated for the purchase of instructional materials for kindergarten, and up to seventy-five percent (75%) of that portion of the annual allocation designated for the purchase of instructional materials for first grade, to purchase materials not on the State-adopted list, which shall be used for the purchase of instructional materials or other items having intellectual content which assist in the instruction of a subject or course.

These items may be available in bound, unbound, kit, or package form and may consist of hardbacked or softbacked textbooks, electronic content, replacements for items which were part of previously purchased instructional materials, consumables, learning laboratories, manipulatives, electronic media, computer courseware or software, and other commonly accepted instructional tools.

The Superintendent shall implement procedures that will assure the maximum use by the students of the authorized instructional materials.

Assessment and Collection of Fees

The Board ~~(X) shall~~ **may** ~~() shall~~ may not assess and collect fees from publishers participating in the instructional materials approval process.

[X] The amount of fees assessed and collected shall be posted on the District's website and reported to the Florida Department of Education of Education. The fees shall not exceed the actual cost of the review process, and the fees shall not exceed \$3,500 per submission by a publisher. Any fees collected for this process shall be allocated for the support of the review process and maintained in a separate line item for auditing purposes.

The fees shall be used to cover the actual cost of substitute teachers for each workday that a member of the District's instructional staff is absent from his/her assigned duties for the purpose of rendering service as an instructional materials reviewer. In addition, each reviewer may be paid a stipend and is entitled to reimbursement for travel expenses and per diem in accordance with F.S. 112.061 for actual service in meetings.

Instructional materials that have been reviewed by the District instructional materials reviewers and approved must have been determined to align with all applicable State standards pursuant to F.S. 1003.41 and the requirements in F.S. 1006.31. The Superintendent shall annually certify to the Florida Department of Education that all instructional materials for core courses used by the District are aligned with all applicable State standards.

The Superintendent shall develop administrative procedures for the selection from the State approved list, acquisition, management, use, accountability, and reporting requirements of all educational and instructional materials and equipment.

Students shall be held responsible for the cost of replacing any instructional materials lost, destroyed, or unnecessarily damaged. Failure to provide payment for the damage or loss may result in the suspension of the student from participation in extra-curricular activities, or the debt may be satisfied by the student performing community service activities at the school site as determined by the school principal.

A student or his/her parent(s) may purchase a copy of the designated course instructional materials, regardless of format, for the District's purchase price, including shipping, **and may be charged (X) plus an additional ten percent (10%).**

Cost of materials may be charged for materials used in those activities beyond the basic curriculum in which a student elects to participate, particularly in activities where the product becomes the property of the student.

A list of all approved instructional materials shall be maintained by the Superintendent and made available for the use of the instructional staff.

Free School-Related Instructional Materials

Free instructional materials may be accepted for classroom and school purposes under conditions that meet all the following criteria:

- A. The initiative for securing the materials should be of the type that teachers seek rather than materials forwarded to them to promote the interests of an outside agency.
- B. The materials should fill a legitimate purpose of the school curriculum.
- C. The advertising feature of the materials should be minimized.
- D. Educational films should contain a minimum amount of commercial advertising.

Equipment or Instructional Materials Vendors

The principal may permit vendors to demonstrate and show only that equipment and instructional materials which can be used to improve the instructional program and which are under consideration for purchase by the school.

[The Superintendent shall develop administrative procedures for the implementation of the Instructional Materials Program and this policy.](#)

F.S. [119.071](#), 1006.28, ~~1006.29, 1006.31, 1006.34, 1006.36~~ [through 1006.42](#)
F.A.C. 6A-6.03028
34 C.F.R. Part 300

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REVISED POLICY - VOL. 14, NO. 1

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.

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 administer the State-mandated tests (e.g., diagnostic assessments and achievement tests) to students at the times designated by the Florida Board of Education. The Board will establish and approve schedules for the administration of any District-mandated assessment and approve the schedules as an agenda item at a Board meeting. Testing schedules will be published on the Board's website and reported to the Florida Department of Education by no later than October 1st of each year.

~~However,~~No school in this District may suspend the regular program of ~~study may not be interrupted~~curricula to administer practice ~~tests~~assessments or engage in other ~~test~~assessment-preparation activities for a Statewide standardized assessment. ~~However,~~The Board ~~may~~authorizes ~~a~~schools to:

- A. distribute to students sample ~~test~~assessment books and answer keys that are published by the Florida Department of Education;
- B. provide individual instruction in ~~test~~assessment taking strategies without suspending the school's regular program of ~~curriculum~~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. incorporate test taking exercise and strategies into curriculum for intensive reading and mathematics and intervention courses; and~~
- ~~E~~D. administer a practice ~~test~~ assessment or engage in other ~~test~~ assessment preparation activities for the statewide assessment which are determined necessary to familiarize students with the organization of the assessment, the format of the ~~test~~ assessment items, and the ~~test~~ 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.

At least annually, the staff members will assess the academic achievement and learning needs of each student. Procedures for such assessments may include, but need not be limited to, teacher observation techniques, cumulative student records, student performance data collected through standardized testing programs, and physical examinations.

The Superintendent shall develop a program of testing that may include, but not be limited to:

- A. State-mandated achievement tests;
- B. end-of-course tests at appropriate grade levels to measure achievement of performance objectives in designated courses;
- C. diagnostic testing and alternative assessments.

The Board shall also require:

- A. mandatory participation by all eligible students as defined by State Board of Education rules;
- B. 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;
- ~~B~~C. parents be informed of the testing program of the schools and of the special tests that are to be administered to their children;
- ~~C~~D. data regarding individual test scores be entered on the student's cumulative record, where it will be subject to the policy of this Board regarding student records;
- ~~D~~E. school and District achievement test results will be reported to the public annually;
- ~~E~~F. remediation services be provided to any student who scores Level I on the State-mandated achievement test;

Remediation services shall be provided to any student who does not meet the testing requirement for graduation prior to retesting.

EG. 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 shall notify the parent or guardian of each student whose reading skills are below grade level that the student is not performing at grade level and provide intervention services to each student reading below grade level.

For each student who is required to be offered remediation services, the District shall involve the student's parent or guardian and classroom teacher in developing the intervention strategy, and shall offer to the parent or guardian the opportunity to be involved in the intervention services.

Students with Disabilities

All ~~identified disabled~~ exceptional education students in the School District shall be considered by their IEP Teams for participation in the State-mandated testing program for competency and proficiency testing.

The extent of participation in and/or exemptions from the testing shall be delineated on the student's I-E-P, after consideration by the IEP Team. ~~To the extent possible, and in accordance with the law, a student with disabilities shall not be excused from taking a required assessment unless no reasonable accommodation can be made to enable the student to take the 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 if the student completes the minimum number of credits and other requirements for graduation, but does not earn a passing score on the FCAT after one (1) opportunity in the 10th grade and one (1) opportunity in the 11th grade. Such waiver shall be designated on the student's transcript.

Further, pursuant to State law, the IEP Team may determine that end-of-course assessments cannot accurately measure the abilities of the student with disabilities and may, therefore, waive the use of the results of the end-of-course assessments for purposes of determining the student's course grade and credit.

If the 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 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 request may be made at any time during the school year, but not later than sixty (60) days before the assessment for which the request is made. 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) days. 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.

A parent who disagrees with the Commissioner's denial of a requested extraordinary exemption may request an expedited hearing before DOAH pursuant to F.S. 1008.212.

Assessment accommodations for students with disabilities will be provided in accordance with rules of the State Board. If a student is provided with instructional accommodations in the classroom that are not allowed as accommodations for Statewide standardized assessments, the District will inform the parent in writing and provide the parent with information regarding the impact on the student's ability to meet expected performance levels. A parent must provide signed consent for a student to receive classroom instructional accommodations that would not be available or permitted on a Statewide standardized assessment and acknowledge in writing that s/he understand the implications of such instructional accommodations.

Students with significant cognitive disabilities may be assessed using the Florida Alternate Assessment.

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 assessments, the District shall designate, upon the request of the parent, an assessment site where the student can participate in the Statewide 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 required under State law or assessments associated with Florida approved courses under Florida statutes, as approved by the FLDOE in accordance with rules of the State Board of Education. 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 Board shall take appropriate and necessary actions against any employee who knowingly and willfully violates test security rules adopted by the ~~Department of Education~~ FLDOE for any State-mandated assessment.

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

F.S. [1002.37](#), [1002.395](#), [1003.428](#), [1008.212](#), [1008.22](#), [1008.24](#), [1008.25](#), ~~1008.30~~
[Statewide Assessment for Students with Disabilities, F.A.C. 6A-1.0943](#)
[Florida Comprehensive Assessment Test and End-of-Course Assessment](#)
[Requirements, F.A.C. 6A-1.09422](#)
[Florida Alternate Assessment Requirements, F.A.C. 6A-1.09430](#)
[Procedures for Special Exemption from Graduation Test Requirement for Students](#)
[with Disabilities Seeking a Standard High School Diploma, F.A.C. 6A-1.09431](#)
[Assessment of English Language Learners, F.A.C. 6A-1.09432](#)

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EMPLOYMENT OF TEMPORARY, SUBSTITUTE, AND PART-TIME STAFF

3 When it becomes necessary to employ personnel on a temporary, substitute, or
4 part-time basis, the Superintendent is hereby authorized to employ such personnel
5 as defined below according to procedures set forth by the Superintendent and staff.
6 Such employment shall be on a limited-time basis for the purpose of filling a
7 vacancy for which a regular employee cannot be found or to perform some task of a
8 temporary nature.

9 A. Temporary employees shall be those workers who are employed for
10 limited periods of time and shall be so designated when
11 recommended by the Superintendent and employed by the School
12 Board.

13 B. Substitute employees shall be those workers who are employed by
14 the Board and who are requested to serve in the place of any worker
15 who is employed when the employee is absent from duty. The
16 School Board authorizes the employment of State and District
17 certificated substitute teachers pursuant to Florida law.

18
19 C. Each substitute teacher shall file a complete set of fingerprints as
20 required in Policy 3121.01 - Employment History and Criminal
21 Background Checks.

22
23 D. The District may remove a substitute teacher from its approved list
24 of substitute teachers with or without cause. The substitute teacher
25 removed from the approved list shall ~~not~~ have no further recourse
26 against the District unless removal from the approved list is in
27 violation of State or Federal law.

28 EG. Part-time, non-degreed, career/technical instructional personnel
29 shall only be assigned to teach career/technical courses when the
30 Course Code Directory specifies non-degreed career/technical
31 instructional personnel as appropriate.

32 FD. Part-time employees shall be those who are employed to work in any
33 position on a limited-time basis and shall be so designated when
34 recommended by the Superintendent and employed by the Board.

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

INSTRUCTIONAL STAFF
3120.04/page 2 of 2

1 | ~~GE~~. Part-time adult education employees shall be those workers who are
2 | employed to work in the adult education program and are not
3 | working regularly for the school system in the day program.
4 |
5 |

6 | F.S. [1002.83\(14\)](#), 1012.35, 1012.36

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STUDENT SUPERVISION AND WELFARE

2 Each instructional staff member shall maintain a standard of care for the
3 supervision, control, and protection of students commensurate with their assigned
4 duties and responsibilities which include but are not limited to:

5 A. An instructional staff member shall report immediately to a building
6 administrator any accident, safety hazard, or other potentially
7 harmful condition or situation s/he detects.

8 B. An instructional staff member shall immediately report to a building
9 administrator knowledge of threats of violence by students.

10 C. An instructional staff member shall not send students on any
11 non-school related errands.

12 D. An instructional staff member shall not inappropriately associate
13 with students at any time in a manner which may give the
14 appearance of impropriety, including, but not limited to, the creation
15 or participation in any situation or activity which could be
16 considered abusive or sexually suggestive or involve illegal
17 substances such as drugs, alcohol, or tobacco. Any sexual or other
18 inappropriate conduct with a student by any staff member will
19 subject the offender to potential criminal liability and discipline up
20 to and including termination of employment.

21 E. An instructional staff member shall not transport students in a
22 private vehicle without the approval of a building administrator.

23 F. If a student approaches a staff member to seek advice or to ask
24 questions regarding a personal problem related to sexual behavior,
25 substance abuse, mental or physical health, and/or family
26 relationships, etc., the staff member may attempt to assist the
27 student by facilitating contact with certified or licensed individuals
28 in the District or community who specialize in the assessment,
29 diagnosis, and treatment of the student's stated problem. However,
30 a staff member should not attempt, unless properly licensed and
31 authorized to do so, to counsel, assess, diagnose, or treat the
32 student's problem or behavior, nor should such staff member
33 inappropriately disclose personally identifiable information
34 concerning the student to third persons not specifically authorized
35 by law.

1 G. A student shall not be required to perform work or services that may
2 be detrimental to his/her health.

3 H. Staff members are discouraged from engaging students in social
4 media and online networking media, such as Facebook, Twitter,
5 MySpace, etc., except for District approved social media used for
6 educational and/or school related purposes.

7 I. Staff members are expressly prohibited from posting any video or
8 comment pertaining to any student on social network sites or
9 similar forums, such as YouTube.

10
11 J. An instructional staff member shall not knowingly distribute to a
12 minor any material that is obscene and harmful to minors, as
13 defined in F.S. 847.012, in any format and/or by any manner. An
14 instructional staff member who knowingly distributes any such
15 material to a minor also commits a felony under State law, and is
16 subject to disciplinary action up to and including termination

17 Because most information concerning a child in school, other than directory
18 information described in Policy 8330, is confidential under Federal and State laws,
19 any staff member who shares confidential information with another person not
20 authorized to receive the information may be subject to discipline and/or civil
21 liability. This includes, but is not limited to, information concerning assessments,
22 grades, behavior, family background, and alleged child abuse.

23 Pursuant to the laws of the State and School Board Policy 8462, each instructional
24 staff member shall report to the proper legal authorities immediately any sign of
25 suspected child abuse or neglect.

26 | F.S. 119.011, [847.012](#), 1001.51, 1002.22, 1003.32
27 20 U.S.C. 1232
28 34 C.F.R. Part 99

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1 The student performance data used in the performance evaluation of non-classroom
2 instructional personnel must be based on student outcome data that reflects the
3 actual contribution of such personnel to the performance of the students assigned to
4 the individual in the individual's areas of responsibility.
5

For purposes of performance salary schedules adopted in accordance with State law,
the student assessment data in the performance evaluation must be from Statewide
assessments or District-determined assessments in the subject areas taught

6 For instructional personnel who are not classroom teachers, the student learning
7 growth portion of the evaluation must include growth data on Statewide
8 assessments for students assigned to the instructional personnel over the course of
9 at least three (3) years, or may include a combination of student learning growth
10 data and other measurable student outcomes that are specific to the assigned
11 position, provided that the student learning growth data accounts for not less than
12 thirty percent (30%) of the evaluation. If less than three (3) years of student growth
13 data are available, the years for which data are available must be used and the
14 percentage of the evaluation based upon student learning growth may be reduced to
15 not less than twenty percent (20%).

16 The evaluation criteria must include, but are not limited to, the following:

- 17 A. student performance, as described above;
- 18 B. instructional practice, including indicators based upon each of the
19 Florida Educator Accomplished Practices adopted by the State
20 Board and specific job expectations related to student support for
21 instructional staff members who are not classroom teachers;
- 22 C. professional and job responsibilities adopted by the State Board, as
23 well as additional professional and job responsibilities established
24 by the Board.

25 The Principal shall inform all instructional personnel of the criteria and procedures
26 associated with the performance evaluation process before evaluation begins.
27 Additionally, the Principal shall assist the teachers within the school to use student
28 assessment data, as measured by student learning growth gains pursuant to State
29 law, for self-evaluation and improvement.

30 The evaluation shall be completed and on file in accordance with the time schedule
31 established by the Superintendent. The written report of the evaluation must be on
32 file and provided to the employee within ten (10) days after the evaluation
33 conference. The evaluator must discuss the written evaluation report with the
34 employee. The employee shall have the right to initiate a written response to the
35 evaluation, and the response shall become a permanent attachment to his/her

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

INSTRUCTIONAL STAFF
3220/page 3 of 4

- 1 personnel file. The evaluator may amend an evaluation based upon assessment
- 2 data from the current year if the data becomes available within ninety (90) days after
- 3 the close of the school year.

- 4 If an employee who holds a professional service contract is not performing his/her
- 5 duties in a satisfactory manner, the evaluator shall notify the employee in writing of
- 6 such determination. The notice must describe such unsatisfactory performance and
- 7 include notice of the procedural requirements set forth in F.S. 1012.34.

1 An instructional staff member shall be given a copy of any documents relating to
2 his/her performance which are to be placed in the personnel file.

3 A portion of each instructional staff member's compensation shall be based on the
4 employee's performance evaluation as required by State law.

5 In addition, the Superintendent shall annually report the evaluation results of
6 instructional staff members using the four (4) levels of performance set forth in State
7 law to the FLDOE. The results shall be provided by school and shall be
8 disaggregated by classroom teachers, as defined in State law, excluding substitute
9 teachers, and all other instructional personnel, also as defined in State law.

10 The Superintendent shall also notify the FLDOE of any instructional staff members
11 who receive two (2) consecutive unsatisfactory evaluations, as well as any
12 instructional personnel who are given written notice by the District of intent to
13 terminate or not renew their employment.

14 The instructional personnel assessment system shall be evaluated annually to
15 determine compliance with State law and this policy. All substantial revisions to an
16 approved system shall be approved by the Board, upon the recommendation of the
17 Superintendent, before being submitted to the Florida Department of Education for
18 approval.

19 | F.S. 1012.22, 1012.28, [1012.31](#)1012.34, 1012.986

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REVISED POLICY - VOL. 14, NO. 1

PROFESSIONAL DEVELOPMENT

Pursuant to State law, the School District will work collaboratively with the Florida Department of Education (FLDOE), public postsecondary institutions, State education foundations, consortia, and professional organizations in Florida to maintain a coordinated system of professional development. The purpose of the system is to increase student achievement, enhance classroom instructional strategies that promote rigor and relevance throughout the curriculum, and prepare students for continuing education and the workforce.

The District's comprehensive professional development plan will incorporate school improvement plans, and will align with the Florida Professional Development System Evaluation Protocol Standards, which support the framework for standards adopted by the National Staff Development Council. Furthermore, the results of the [annual needs assessment and](#) performance evaluations of instructional staff members conducted pursuant to State law and Board Policy 3220 will be used when identifying the areas for which professional development is needed.

As required by State law, the District's comprehensive professional development plan will be updated by September 1st annually. Any substantial revisions to the District's plan will be submitted to the FLDOE for their review for continued approval. The Superintendent will annually recommend for the School Board's consideration and adoption the updated comprehensive professional development plan, so that verification of the adoption can be submitted to the Commissioner of Education not later than October 1st of each year.

The Board will provide funding for professional development as required by State law and the General Appropriations Act and will authorize expenditures from other sources to continuously strengthen the District's system of professional development. The plan will also provide for training for each teacher who will use materials that were purchased with funds allocated by the State for instructional materials, provide for in-service credit for the training, and document satisfactory completion of the training by each teacher.

The in-service activities for instructional personnel shall focus on analysis of student achievement data, ongoing formal and informal assessments of student achievement, identification and use of enhanced and differentiated instructional strategies that emphasize rigor, relevance, and reading in the content areas, enhancement of subject content expertise, integrated use of classroom technology that enhances teaching and learning, classroom management, parent involvement, and school safety. Additionally, in-service activities will be made available for instructional personnel of nonpublic schools in the District and the State certified teachers who are not employed by the Board on a fee basis not to exceed the cost of the activity per all participants.

~~Each School principals shall may, but are not required to,~~ establish and maintain an individual professional development plan for each instructional employee assigned to the school ~~as a seamless component to the school improvement plans developed pursuant to State law.~~ The individual professional development plan ~~established by the principal shall~~ must:

- A. be related to specific performance data for the students to whom the teacher is assigned;
- B. define the in-service objectives and specific measurable improvements expected in student performance as a result of the in-service activity;
- C. include an evaluation component that determines the effectiveness of the professional development plan.;
- ~~D. provide for systematic consultation with regional and State personnel designated to provide technical assistance and evaluation of local professional development programs;~~
- ~~E. provide for delivery of professional development by distance learning and other technology based delivery systems to reach more educators at lower costs;~~

- ~~F. provide for the continuous evaluation of the quality and effectiveness of professional development programs in order to eliminate ineffective programs and strategies and to expand effective ones. Evaluations must consider the impact of such activities on the performance of participating educators and their students' achievement and behavior.~~

Professional Development Certification and Education Competency Program

~~**[NOTE: Choose one of the following two options]**~~

~~Option One~~

~~The District will provide the competency based professional development certification program developed by the FLDOE by which members of the District's instructional staff with a State-issued temporary certificate may satisfy the mastery of professional preparation and education competence requirements specified in State law and rules of the State Board of Education.~~

~~**[END OF OPTION ONE]**~~

Option Two

The District will develop, and implement upon approval of the FLDOE, a competency-based professional development certification program by which members of the District's instructional staff with a State-issued temporary certificate may satisfy the mastery of professional preparation and education competence requirements specified in State law and rules of the State Board of Education.

The program shall include the components set forth in State law, including but not limited to the specification of a minimum period of initial preparation before the participating staff member assumes the duties as the teacher of record, an assessment of teaching performance pursuant to Policy 3220 - Evaluation of Instructional Personnel, and the assignment of an experience peer mentor to each participant. Peer mentors utilized in this program must hold a valid professional certificate pursuant to State law, must have earned at least three (3) years of teaching experience in prekindergarten through grade 12, and must have earned an effective or highly effective rating on the prior year's performance evaluation.

[END OF OPTION TWO]

Certification of an Approved Comprehensive Professional Development Plan

By July 1st of each year and prior to the release of funds for instructional materials, pursuant to statutory requirements, the Superintendent will certify to the Commissioner of Education that the Board has approved a comprehensive professional development plan that requires fidelity of implementation of instructional materials that are in the first two (2) years of the adoption cycle. The report will also include verification that the training was provided.

F.S. 1001.42, 1011.62, 1011.67, 1012.22, 1012.34, 1012.56, 1012.98, 1012.985
F.S. 1012.986

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REVISED NEW POLICY - VOL. 14, NO. 1

COMPLAINTS AGAINST INSTRUCTIONAL STAFF

Any complaint against a member of the instructional staff which arises within the membership of the School Board or which comes to the attention of the Board (except through the Superintendent) shall be referred to the Superintendent for decision. In cases where the instructional staff member or the complainant is not satisfied with the decision of the Superintendent, an appeal may be taken by either party to the Board through the Superintendent for a final decision.

Pursuant to State law, a complaint of misconduct against an ~~District administrator~~ instructional staff member, 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.

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.

Employees in bargaining units should refer to negotiated agreements.

F.S. 119.071(2)(k), 1012.31, 1012.795, 1012.796

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PERSONNEL FILE

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

6 The School Board requires that sufficient records exist to determine an employee's
7 qualifications for the job held, compliance with Federal, State, and local benefit
8 programs, conformance with District rules, and evidence of completed evaluations.
9 Such records will be kept in compliance with the laws of the State of Florida.

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

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

17

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

24

25 A. concluded the investigation with a finding not to proceed with disciplinary
26 action or file charges, or

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28 B. concluded the investigation with a finding to proceed with disciplinary action
29 and/or to file charges. If the investigation results in such a finding, the District shall
30 also file a legally sufficient complaint regarding the misconduct as required by State
31 law and Policy 8141 - Mandatory Reporting of Misconduct by Certificated
32 Employees.

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

6
7 A. by certified mail, return receipt requested, to his/her address of record; or

8
9 B. by personal delivery. The employee's signature on a copy of the materials to
10 be filed shall be proof that such materials were given to the employee, with the
11 understanding that such signature merely signifies receipt and does not necessarily
12 indicate agreement with its contents.

13
14 No record in a personnel file which is confidential and exempt from inspection and
15 copying pursuant to applicable law shall be disclosed except as provided by
16 applicable law

17
18 The Superintendent shall maintain a record in each personnel file of those persons
19 reviewing the files each time they are reviewed.

20 A copy of each such entry shall be given to the employee upon request.

21 The employee shall have access to his/her file upon request.

22 The related procedures manual is entitled Personnel File Procedures.

23 | F.S. 119.011, 1012.31, 119.07, 119.071

24 © **NEOLA 2011**

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STUDENT SUPERVISION AND WELFARE

2 Each support staff member shall maintain a standard of care for the supervision,
3 control, and protection of students commensurate with assigned duties and
4 responsibilities which include but are not limited to the following:

5 A. A support staff member shall report immediately to a building
6 administrator any accident, safety hazard, or other potentially
7 harmful condition or situation s/he detects.

8 B. A support staff member shall immediately report to a building
9 administrator any knowledge of threats of violence by students.

10 C. A support staff member shall not send students on any non-school
11 related errands.

12 D. A support staff member shall not inappropriately associate with
13 students at any time in a manner which may give the appearance of
14 impropriety, including, but not limited to, the creation or
15 participation in any situation or activity which could be considered
16 abusive or sexually suggestive or involve illegal substances such as
17 drugs, alcohol, or tobacco. Any sexual or other inappropriate
18 conduct with a student by any staff member will subject the offender
19 to potential criminal liability and discipline up to and including
20 termination of employment.

21 E. A support staff member shall not transport students in a private
22 vehicle without the approval of a building administrator.

23 F. A student shall not be required to perform work or services that may
24 be detrimental to his/her health.

25 G. Staff members are discouraged from engaging students in social
26 media and online networking media, such as Facebook, Twitter,
27 MySpace, etc., except for District approved social media used for
28 educational and/or school related purposes.

29 H. Staff members are expressly prohibited from posting any video or
30 comment pertaining to any student on social network sites or
31 similar forums, such as YouTube.

1 I. If a student approaches a support staff member to seek advice or to
2 ask questions regarding a personal problem related to sexual
3 behavior, substance abuse, mental or physical health, and/or family
4 relationships, etc., the support staff member may attempt to assist
5 the student by facilitating contact with certified or licensed
6 individuals in the District or community who specialize in the
7 assessment, diagnosis, and treatment of the student's state
8 problem. However, a support staff member should not attempt,
9 unless properly licensed and authorized to do so, to counsel, assess,
10 diagnose, or treat the student's problem or behavior, nor should
11 such support staff member inappropriately disclose personally
12 identifiable information concerning the student to third persons not
13 specifically authorized by law.
14

J. A support staff member shall not knowingly distribute to a minor any
material that is obscene and harmful to minors, as defined in F.S.
847.012, in any format and/or by any manner. A support staff
member who knowingly distributes any such material to a minor also
commits a felony under State law, and is subject to disciplinary action
up to and including termination

15 Because most information concerning a child in school, other than directory
16 information described in Policy 8330, is confidential under Federal and State laws,
17 any staff member who shares confidential information with another person not
18 authorized to receive the information may be subject to discipline and/or civil
19 liability. This includes, but is not limited to, information concerning assessments,
20 grades, behavior, family background, and alleged child abuse.

21 Pursuant to the laws of the State and School Board Policy 8462, each support staff
22 member shall report to the proper legal authorities, immediately, any sign of
23 suspected child abuse or neglect.

24 | F.S. 119.011, [847.012](#)1001.51, 1002.22, 1003.32
25 20 U.S.C. 1232
26 34 C.F.R. Part 99

27 © **NEOLA 2010**

REVISED NEW POLICY - VOL. 14, NO. 1

COMPLAINTS AGAINST SUPPORT STAFF

Any complaint against a member of the support staff which arises within the membership of the School Board or which comes to the attention of the Board (except through the Superintendent) shall be referred to the Superintendent for decision. In cases where the support staff member or the complainant is not satisfied with the decision of the Superintendent, an appeal may be taken by either party to the Board through the Superintendent for a final decision.

Pursuant to State law, a complaint of misconduct against a ~~District administrator~~ support staff member, 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.

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.

Support staff members in a bargaining unit should refer to negotiated agreements.

F.S. 119.071(2)(k), 1012.31

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PERSONNEL FILE

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

6 The School Board requires that sufficient records exist to determine an employee's
7 qualifications for the job held, compliance with Federal, State, and local benefit
8 programs, conformance with District rules, and evidence of completed evaluations.
9 Such records will be kept in compliance with the laws of the State of Florida.

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

14 Only that information which pertains to the professional role of the employee and
15 submitted by duly authorized school administrative personnel and the Board may be
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22 The related procedures manual is entitled Personnel File Procedures.

23 | F.S. 119.011, 1012.31, 119.07, 119.071

24 © **NEOLA 2011**

WIRELESS COMMUNICATION DEVICES

The School Board is aware that wireless communication devices (WCDs) are used by students and parents to communicate with each other. However, the use of wireless communication devices (WCDs) on school grounds must be appropriately regulated to protect students, staff, and the learning environment. This policy sets forth the District's policy with respect to WCDs.

Pursuant to State law, students shall not operate a motor vehicle owned or leased by the District on or off school property, or personal motor vehicle on District property, while manually typing or entering multiple letters, numbers, symbols, or other characters into a personal communication device or while sending or reading messages on such a device, for the purpose of non-voice interpersonal communication, including, but not limited to, communication methods known as texting, e-mailing, instant messaging, and snap chatting.

~~A~~For purposes of this policy, "wireless communication device" is a device that emits an audible signal, vibrates, displays a message, or otherwise summons or delivers a communication to the possessor includes computers, tablets (e.g., iPads and similar devices), electronic readers ("e-readers"; e.g., Kindles and similar devices), cell phones (e.g., mobile/cellular telephones, smartphones (e.g., BlackBerry, iPhone, Android devices, Windows Mobile devices, etc.), telephone paging devices (e.g., beepers or pagers), and/or other web-enabled devices of any type. The following devices are examples of WCDs: cellular and wireless telephones, pagers/beepers, personal digital assistants (PDAs), BlackBerries/Smartphones, WiFi-enabled or broadband access devices, two-way radios or video broadcasting devices, laptops, and other devices that allow a person to record and/or transmit, on either a real time or delayed basis, sound, video or still images, text, or other information.

With the principal's permission, students may use wireless communication devices (WCDs) before and after school, during their lunch break as long as they do not create a distraction, disruption or otherwise interfere with the educational environment, during after school activities (e.g., extra-curricular activities), and/or at school-related functions. Subject to the conditions described below, use of WCDs, except those approved laptops and PDAs by a teacher or administrator, at any other time is prohibited and they must be powered completely off (i.e. not just placed into vibrate or silent mode) and stored out of sight.

Technology including, but not limited to, WCDs intended and actually used for instructional purposes (e.g., taking notes, recording classroom lectures, writing papers) will be permitted, as approved by the classroom teacher or the building principal.

Students may not use WCDs on school property or at a school-sponsored activity to access and/or view Internet web sites that are otherwise blocked to students at school.

Students may use WCDs while riding to and from school on a school bus or other Board-provided vehicles provided by the Board or on a school bus or Board-provided vehicle during school-sponsored activities, at the discretion of the bus driver, classroom teacher and/or sponsor/advisor/coach. Distracting behavior that creates an unsafe environment will not be tolerated.

Also, during after school activities ~~when directed by the administrator or sponsor~~, WCDs shall be powered completely off (not just placed into vibrate or silent mode) and stored out of sight when directed by the administrator or sponsor.

~~The requirement that WCDs must be powered completely off will not apply in the following circumstances when the student obtains prior approval from the building principal:~~

- A. ~~The student has a special health circumstance (e.g. an ill family member, or his/her own special health condition).~~
- B. ~~With the teacher's permission and supervision, a student may use a WCD for an educational or instructional purpose (e.g. taking notes, recording a class lecture, writing papers). Internet access will only be permitted through the District's network and specific communication functionality use shall be approved in advance by the teacher.~~

Under certain circumstances, a student may keep his/her WCD "on" with prior approval from the building principal.

Except as authorized by a teacher, administrator, or IEP Team, sStudents are prohibited from using WCDs during the school day, including while off-campus on a field trip, to capture, record or transmit the words or sounds (i.e. audio) and/or images (i.e., pictures/video) of any student, staff member or other person in the school or while attending a school-related activity, without express prior notice and explicit, written consent for the capture, recording or transmission of such words or images. Using a WCD to ~~take capture, record and~~ or transmit audio and/or pictures/video of an individual without his/her proper consent is considered an invasion of privacy and is not permitted, ~~unless authorized by the building principal.~~ Students who violate this provision and/or use a WCD to violate the privacy rights of another person may have their WCD confiscated and held until the end of the school day or until a parent/guardian picks it up and may be directed to delete the audio and/or picture/video file while the parent/guardian is present. If the violation involves potentially illegal activity, the confiscated WCD may be turned over to law enforcement.

"Sexting" is prohibited at any time on school property or at school functions. As set forth in State law, sexting is the knowing transmission or distribution to another minor by a computer or similar device any photograph or video of any person that depicts nudity and is harmful to minors. Sexting also includes possessing a photo of any person that was transmitted or distributed by another minor that depicts nudity. Such conduct not only is potentially dangerous for the involved students, but can lead to unwanted exposure of the messages and images to others, and could result in criminal violations related to the transmission or possession of child pornography. Such conduct will be subject to discipline and possible confiscation of the WCD.

WCDs, including but not limited to those with cameras, may not be ~~possessed,~~ activated or utilized at any time in any school situation where a reasonable expectation of personal privacy exists. These locations and circumstances include but are not limited to gymnasiums, locker rooms, shower facilities, rest/bathrooms, and any other areas where students or others may change clothes or be in any stage or degree of disrobing or changing clothes. The Superintendent and building principal ~~has~~ have authority to ~~make~~ determinations as to other specific locations and situations where possession of a WCD is absolutely prohibited.

Students shall have No expectation of confidentiality ~~will exist in the~~ with respect to their use of WCDs on school premises/property.

Students ~~are prohibited from~~ may not useing a WCD in any way that might reasonably create in the mind of another person an impression of being threatened, humiliated, harassed, embarrassed or intimidated. See Policy 5517.01 – Bullying and Harassment. In particular, students are prohibited from using ~~their~~ WCDs to: (1) transmit material that is threatening, obscene, disruptive, or sexually explicit or that can be construed as harassment or disparagement of others based upon their race, national origin, sex, sexual orientation, disability, age, ~~disability,~~ religion, ancestry, or political beliefs; and (2) engage in "sexting" – ie., sending, receiving, sharing, viewing or possessing pictures, text messages, e-mails or other materials of a sexual nature (i.e., sexting) in electronic or any other form. As set forth in State law, sexting is the knowing transmission or distribution to another minor by a computer or similar device any

photograph or video of any person that depicts nudity and is harmful to minors. Sexting also includes possessing a photo of any person that was transmitted or distributed by another minor that depicts nudity and is harmful to minors. Violation of these prohibitions shall result in disciplinary action. Furthermore, such actions will be reported to local law enforcement and child services as required by law.

Students are also prohibited from using a WCD to capture, record, and/or transmit test information or any other information in a manner constituting fraud, theft, cheating, or academic dishonesty. Likewise, students are prohibited from using ~~their~~ WCDs to receive such information.

Possession of a WCD by a student at school during school hours and/or during extra-curricular activities is a privilege that may be forfeited by any student who fails to abide by the terms of this policy, or otherwise ~~engages in misuse of~~ abuses this privilege.

Violations of this policy may result in disciplinary action and/or confiscation of the WCD. The building principal may also refer the matter to law enforcement or child services if the violation involves an illegal activity (e.g. child pornography, sexting). If the WCD is confiscated, it will be released/returned to the student's parent/guardian after the student complies with any disciplinary consequences that are imposed in accordance with the Code of Student Conduct, unless the violation involves potentially illegal activity in which case the WCD may be turned over to law enforcement. A confiscated device will be marked in a removable manner with the student's name and held in a secure location in the building's central office until it is retrieved by the parent/guardian or turned over to law enforcement. ~~WCDs in District School officials custody~~ will not ~~be searched~~ or otherwise tampered with WCDs in District custody unless ~~school officials they~~ reasonably suspect that the search is required to discover evidence of a violation of the law or other school rules. Any search will be conducted in accordance with Policy 5771 – Search and Seizure. If multiple offenses occur, a student may lose his/her privilege to bring a WCD to school for a designated length of time or on a permanent basis.

A person who discovers a student ~~in possession of or~~ using a WCD in violation of this policy is required to report the violation to the building principal.

Students are personally and solely responsible for the care and security of their WCDs. The Board assumes no responsibility for theft, loss, support, maintenance, or damage to, or ~~vandalism to misuse or unauthorized use of~~ WCDs brought onto its property, or the unauthorized use of such devices. Parent/Guardians are advised that the best way to get in touch with their child during the school day is by calling the school office. Students may use school phones to contact parents/guardians during the school day.

F.S. 316.305, 847.0141

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REVISED POLICY -- VOL. 14, NO. 1 NEW POLICY

SELF-ADMINISTERED MEDICATION AND EPINEPHRINE USE

A student may carry and self-administer a metered dose inhaler, epinephrine auto-injector, prescribed pancreatic enzyme supplement and/or may carry diabetic supplies and equipment to manage and care for their diabetes provided the student's parent or guardian provides the following:

- A. For self-administration of a metered dose inhaler, the parent or guardian must provide the District with a written authorization that is signed and dated by both the parent or guardian and physician. The written approval by the physician must include the following:
 1. name of the medication in the metered dose inhaler;
 2. the prescribed dosage;
 3. the times or the special circumstances under which the medication is to be administered; and
 4. any other special related information regarding the administration of the metered dose inhaler.
- B. For self-administration of an epinephrine auto-injector, the parent or guardian must provide the District with a written authorization that is signed and dated by both the parent or guardian and the physician. The written approval by the physician must include:
 1. the times or the special circumstances under which the medication is to be administered; and
 2. any other special related information regarding the administration of the epinephrine auto-injected.
- C. For self-administration of prescribed pancreatic enzyme supplements, the parent or guardian must provide the District with a written authorization that is signed and dated and provide the prescription label containing the following:
 1. name of the medication;

2. the prescribed dosage;
 3. the times or the special circumstances under which the medication is to be administered; and
 4. any other special related information regarding the administration of the medication.
- D. For the use of a diabetic supplies and equipment, the parent or guardian must submit written authorization from the student's physician, containing the following:
1. an identification of the diabetic supplies and equipment the student is authorized to carry;
 2. a description of which activities the child is capable of performing without assistance;
 3. the times or the special circumstances under which the medication is to be administered;
 4. any other special related information regarding the administration of the medication.

The School District and its employees are not liable for damages as a result of any injury arising from a student's self-administration of prescribed pancreatic enzyme supplements and/or for the use of diabetic supplies and equipment.

~~[] Epinephrine Use and Supply~~

~~School principals may request and be granted permission by the Superintendent to purchase from a wholesale distributor, as defined in F.S. 499.003 and identified by the District's Director of Purchasing, and maintain in a locked, secure location on school premises a supply of epinephrine auto injects for use if a student is having an anaphylactic reaction.~~

~~The Superintendent shall adopt a protocol developed by a licensed physician for the administration by school personnel who are trained to recognize an anaphylactic reaction and to administer an epinephrine auto injection. The supply of epinephrine auto injectors may be provided to and used by a student authorized to self-administer epinephrine by auto injector under F.S. 1000.20(3)(i)(1) or trained school personnel.~~

~~The Board 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:~~

- ~~A. unless the trained school personnel's action is willful and wanton;~~
- ~~B. 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 District is not liable; and~~
- ~~C. 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.~~

F.S. 985.04, 1002.20, 1002.221

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1

STUDENT PROGRESSION

2 Pursuant to F.S. 1008.25, the School Board shall ~~provide for the placement,~~
3 ~~acceleration, and progression of students through adopted~~ adopt a comprehensive
4 student progression plans that must, at a minimum:

5 A. provide standards for evaluating each student's performance,
6 including how well s/he masters the performance standards
7 approved by the State Board of Education;

8 B. provide specific levels of performance in reading, writing, science,
9 and mathematics for each grade level, including the levels of
10 performance on Statewide assessments as defined by the
11 commissioner, below which a student must receive remediation or
12 be retained within an intensive program that is different from the
13 previous year's program and that takes into account the student's
14 learning style;

15 C. list the student eligibility and procedural requirements established
16 by the School District for whole-grade promotion, midyear
17 promotion, and subject-matter acceleration; ~~pursuant to~~
18 ~~F.S. 1002.3105;~~

19 D. notify parents and students of the District's process by which a
20 parent may request student participation in whole-grade promotion,
21 midyear promotion, or subject-matter acceleration; ~~pursuant to~~
22 ~~F.S. 1002.3105;~~

23 E. advise parents and students that additional Academically
24 Challenging Curriculum to Enhance Learning (ACCEL) options that
25 may be available at the student's school; ~~pursuant to F.S.~~
26 ~~1002.3105;~~

27 F. advise parents and students to contact the principal at the student's
28 school for information related to student eligibility requirements for
29 whole-grade promotion, midyear promotion, and subject-matter
30 acceleration when the promotion or acceleration occurs within the
31 principal's school; virtual instruction in higher grade level subjects;
32 and any other ACCEL options offered; ~~pursuant to F.S. 1002.3105;~~

- 1 G. advise parents and students to contact the principal at the student's
2 school for information related to the school's process by which a
3 parent may request student participation in whole-grade promotion,
4 midyear promotion, and subject-matter acceleration when the
5 promotion or acceleration occurs within the principal's school;
6 virtual instruction in higher grade level subjects; and any other
7 ACCEL options offered, ~~pursuant to F.S. 1002.3105;~~
- 8 H. advise parents and students of the early ~~and accelerated~~ graduation
9 options pursuant to State law and Policy 5464 - Accelerated
10 Graduation Options;
- 11 I. ~~I.~~ list, or incorporate by reference, all dual enrollment courses
12 contained within the dual enrollment articulation agreement
13 established pursuant to ~~F.S. 1007.271.~~ State law; and
- 14
15 J. provide instructional sequences by which students in
16 kindergarten through high school may attain progressively higher
17 levels of skill in the use of digital tools and applications. The
18 instructional sequences must include participation in curricular and
19 instructional options and the demonstration of competence of
20 standards required pursuant to State law through attainment of
21 industry certifications and other means of demonstrating credit
22 requirements identified under State law.
23

24 **STUDENT PROGRESSION AND PROGRESS MONITORING PLANS**

25 Florida statutes require that students who score below achievement level 3 on the
26 Florida Comprehensive Assessment Test 2.0 (FCAT 2.0) in reading and mathematics
27 in grades 3-10 must be provided with additional assessments to determine the
28 nature of the student difficulty, the areas of academic need, and strategies for
29 appropriate intervention and instruction.

30 The school in which the student is enrolled must develop, in consultation with the
31 student's parent, and must implement a progress monitoring plan. A progress
32 monitoring plan is intended to provide the School District and the school flexibility
33 in meeting the academic needs of the student. A student who is not meeting the
34 School District or State requirements for proficiency in reading and math shall be
35 covered by one of the following plans to target instruction and identify ways to
36 improve his/her academic achievement.

- 37 A. A Federally required student plan such as an individual educational
38 plan.

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

STUDENTS
5410/page 3 of 7

- 1 B. A school-wide system of progress monitoring for all students.
- 2 C. An individualized progress monitoring plan.

1 The plan chosen must be designed to assist the student or the school in meeting
2 State and District expectations for satisfactory performance on FLDOE standards. If
3 the student has been identified as having a deficiency in reading, the K-12
4 comprehensive reading plan required by statute shall include instructional and
5 support services to be provided to meet the desired levels of performance. District
6 school boards may require low-performing students to attend remediation programs
7 held before or after regular school hours or during the summer if transportation is
8 provided.

9 The allocation of remedial and supplementary instructional resources for students
10 shall occur in the following priority:

11 A. students who are deficient in reading by the end of grade 3;

12 B. students who fail to meet performance levels required for promotion
13 consistent with the District's plan for student progression
14 F.S. 1008.25(1)(2)(3).

15 Retention decisions should be based on more than a single test score. If a student is
16 retained, it must be within an intensive program that is different from the previous
17 year's program and that takes into account the student's learning style. An
18 appropriate alternative placement for a student who has been retained two (2) or
19 more years should be made. The nature of the alternative placement is determined
20 by the School District.

21 If the documented deficiencies have not been remediated according to the Progress
22 Monitoring Plan, the student may be retained. Each student who does not meet
23 minimum performance expectations for the Statewide assessment tests in reading,
24 writing, mathematics and science must continue remedial or supplemental
25 instruction until expectations are met or the student graduates from high school or
26 is no longer subject to compulsory school attendance. (F.S. 1008.25(4)(b)(c))

27 **MULTI-TIERED SYSTEM OF SUPPORT (MTSS)**

28 The School District is committed to the implementation of a Multi-Tiered System of
29 Support (MTSS) to improve educational outcomes and meet the academic and
30 behavioral needs of all students. By implementing a comprehensive MTSS, the
31 District will ensure that all students are provided with every reasonable opportunity
32 and support to succeed in the general education environment prior to determining
33 that the student has a disability.

34 A comprehensive MTSS includes the following essential components:

35 A. high quality instruction;

- 1 B. intervention matched to student needs;
- 2 C. learning rate and level of performance measured over time;
- 3 D. multiple tiers of evidence-based instruction service delivery;
- 4 E. problem-solving process to guide decisions about instruction and
5 interventions needed to improve learning and/or behavior;
- 6 F. a data based system to inform decisions at each tier of service
7 delivery.

8 The District established the following components in a three-tiered model to address
9 academic and/or behavioral needs identified by school based MTSS teams:

10 Levels of Interventions

11 A. Tier I

- 12 1. Provides research based core curriculum and instruction.
- 13 2. Includes all students.
- 14 3. Employs differentiated instruction.
- 15 4. Uses universal screening as determined by the District.
- 16 5. Is adjusted to assure eighty percent (80%) of District
17 schools/classes meet benchmarks.

18 B. Tier II

- 19 1. Provides additional interventions to students who do not meet
20 Tier I benchmarks.
- 21 2. Supplements, does not replace, Tier I instruction.
- 22 3. Targets students' needs as determined by a review of student
23 records (school history, assessment data, academic and/or
24 behavioral strengths and needs).
- 25 4. Includes a Progress Monitoring Plan.

- 1 C. Tier III
- 2 1. Targets students who are performing significantly below
3 standards and have not made adequate progress with Tier I
4 and Tier II instruction and interventions.
- 5 2. Provides intense interventions with increased frequency and
6 duration.
- 7 3. Provides small group instruction.
- 8 4. Employs weekly progress monitoring of targeted assessments
9 that acquire more in depth information about students'
10 instructional or behavior needs.

11 At the conclusion of Tier I, Tier II or Tier III interventions, the MTSS team may
12 consider the following options:

- 13 A. Scale down (or discontinue) the interventions as students
14 demonstrate skills comparable to their peers and are making
15 satisfactory progress.
- 16 B. Continue the interventions in the general education setting as
17 students show satisfactory progress.
- 18 C. Move forward with decisions regarding eligibility for ESE.

19 ~~F.S. 1002.3105, 1003.4156, 1003.428, 1003.4281, 1003.429, 1003.43~~
20 ~~F.S. 1007.271, 1008.25~~
21 ~~F.A.C. 6A-1.094222~~
22 F.S. 1002.3105, 1003.41, 1003.4156, 1003.4203, 1003.428, 1003.4281
23 F.S. 1003.4282, ~~1003.429, 1003.43~~ 1007.271, 1008.25
24 Student Performance Standards, F.A.C. 6A-1.09401
25 Florida Comprehensive Assessment Test and End-of-Course Assessment
26 Requirements, F.A.C. 6A-1.094222
27 Alternative Standardized Reading Assessment and Use of Student Portfolio for Good
28 Cause Promotion, F.A.C. 6A-1.094221
29 Standards for Mid-Year Promotion of Retained Third Graders, F.A.C. 6A-1.094222
30
31
32

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

STUDENTS
5410/page 7 of 7

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NEW POLICY - VOL. 14, NO. 1

GRADE FORGIVENESS

To assist in meeting graduation requirements, students may take the following actions to improve their grades and their grade point average (GPA):

- A. High school students may replace a grade of "D" or "F", or the equivalent of a grade of "D" or "F":
 - 1. for required courses, with a grade of "C" or higher, or the equivalent of a grade of "C" or higher, earned subsequently in the same or comparable course; and
 - 2. for elective courses, with a grade of "C" or higher, or the equivalent of a grade of "C" or higher, earned subsequently in another course.
- B. Students in the middle grades (6-8) who take any high school course for high school credit may replace a grade of "C", "D", or "F", or the equivalent of a grade of "C", "D", or "F", with a grade of "C" or higher, or the equivalent of a grade of "C" or higher, earned subsequently in the same or comparable course.

Only the new grade shall be used in the calculation of the student's GPA. Any course grade not replaced according to this policy shall be included in the calculation of the cumulative GPA required for graduation.

F.S. 1003.428(4)(d), 1003.4282(6)

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REVISED POLICY - VOL. 14, NO. 1

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 a fitting graduation ceremony.

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 International Certificate of Education completion.

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

<u>Subject</u>	<u>Credits</u>
<u>English Language Arts</u>	<u>4</u>
<u>Social Studies</u>	<u>3</u>
<u>Mathematics</u>	<u>4</u>
<u>Science</u>	<u>3</u>
<u>Fine or performing arts, speech and debate, or practical arts</u>	<u>1</u>
<u>Electives</u>	<u>8</u>
<u>Basic Physical education</u>	<u>1</u>

Online Learning Requirement

Excluding a driver education course, 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 fulfills this requirement. 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. 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 Florida Comprehensive Assessment Test (FCAT) or scores on a standardized test that are concordant with passing scores on the FCAT. 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 ~~their~~ his/her Individualized Education Program (I.E.P.) including either the exemption from or the requirement to complete the State-mandated tests and the recommendation of the ~~I.E.P.~~ 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. English Language Arts (ELA) - When the State transitions to common core assessments, pass the 11th grade ELA common core assessment.
2. Mathematics - Earn one (1) credit in Algebra II and one (1) credit in statistics or an equally rigorous course. When the State transitions to common core assessments, students must pass the Algebra II common core assessment.
3. 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.

4. Social Studies - Pass the Statewide standardized United States History end-of-course assessment.
5. Foreign Language - Earn two (2) credits in the same foreign language.
6. 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.

~~a designation of the student's major area of interest; a designation reflecting completion of four (4) or more accelerated college credit courses in Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, or dual enrollment courses; a designation reflecting career education certification; a designation reflecting the attainment of one or more industry certifications from the list approved by Workforce Florida, Inc.; and/or a designation reflecting a Florida Ready to Work Credential.~~

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

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 as set forth in the student handbook 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 the class pursuant to Policy 5430.

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 Certificate of Education, 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)

Course credit shall be awarded to a student who is not enrolled in ~~a course~~ Algebra I, Algebra II, Geometry, United States History, or Biology, or who has not completed ~~a the~~ course, if the student attains a passing score on the corresponding Statewide, standardized ~~end-of-the-course~~ assessment. The student shall take the standardized ~~end-of-the-course~~ assessment during the regular administration of the assessment.

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.

[X] **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.

F.S. [1002.3105](#), 1003.428, 1003.4281, [1003.4282](#), 1003.4285, 1003.429

F.S. [1003.4295](#), 1003.43, 1003.433, 1003.435, 1003.438

[Form of High School Diplomas and Certificates of Completion, F.A.C. 6A-1.0995](#)

[Graduation Requirements for Certain Students with Disabilities, F.A.C. 6A-1.09961](#)

[Industry Certification Process, F.A.C. 6A-6.0573](#)

1

CREDITS FROM OTHER SCHOOLS

2 It is the responsibility of the District to uphold the minimum educational standards
3 of the State of Florida. The District shall place the student in the appropriate
4 sequential courses.

5 STATE UNIFORM TRANSFER OF SCHOOL CREDITS

6 Grade level placement and acceptance of credits for transfer students, to include
7 students from out of state and from foreign countries, will be in accordance with the
8 following:

- 9 A. Evidence of work or credits offered for acceptance shall be based on
10 an official transcript or cumulative folder and shall be accepted at
11 face value subject to validation for school's accreditation. If
12 validation is necessary, or if the student does not possess an official
13 transcript or is a home education student, credits shall be validated
14 through performance during the first grading period, as outlined
15 below.
- 16 B. Validation of credits shall be based on performance at the receiving
17 school. A student transferring into a school shall be placed at the
18 appropriate sequential course level and should have a minimum
19 grade point average of 2.0 at the end of the first grading period.
20 Students who do not meet this requirement shall have credits
21 validated using the Alternative Validation Procedure, as outlined
22 below.
- 23 C. If validation based on performance is not satisfactory or is not an
24 option because a course is not part of a sequence, or the student is
25 not continuing the sequence, then one of the following alternatives
26 shall be used for validation purposes as determined by the teacher,
27 principal and parent:
- 28 1. portfolio evaluation by the Superintendent or designee;
- 29 2. written recommendation by a Florida certified teacher
30 selected by the parent and approved by the principal;

- 1 3. demonstrated performance in courses taken through dual
2 enrollment or at other public or private accredited schools;
- 3 4. demonstrated proficiencies on nationally-normed
4 standardized subject area tests;
- 5 5. demonstrated proficiencies on the FCAT; or
- 6 6. written review of the criteria utilized for a given subject
7 provided by the former school.

8 D. Credits earned by a home education student through the Florida
9 Virtual School or through a Florida community college will be
10 accepted at face value. Home education students are eligible to
11 participate in dual enrollment, vocational dual enrollment, early
12 admission and credit by examination.

13 E. Work and credits transferred from other states shall be evaluated in
14 terms of the requirements of the State where such credit was
15 earned, and District graduation requirements are not retroactive.
16 Students who enter a Florida public high school at the eleventh or
17 twelfth grade from out-of-state or from a foreign country shall not be
18 required to spend additional time in a Florida public school in order
19 to meet the high school requirements if they would have met
20 graduation requirements from the school district, state, or country
21 from which s/he is transferring. Such students who are not
22 proficient in English should receive immediate and intensive
23 instruction in English language acquisition. However, to receive a
24 standard high school diploma, a transfer student must earn a 2.0
25 grade point average and pass the grade 10 FCAT specified in
26 F.S. 1008.22(3), or an alternate assessment as specified in
27 F.S. 1008.22(9). (F.S. 1003.433 (1), F.A.C. 6A-1.09941)

28 Home education students transferring into the District must be full-time students
29 during their last academic year prior to graduation and must earn a minimum of
30 seven (7) credits during their District high school enrollment in order to receive a
31 diploma from the District. These seven (7) credits must include one (1) credit of
32 English, one (1) credit in math, and one (1) credit for a lab science.

1 Students with credit awarded for home education programs shall be eligible to be
2 ranked in their graduating class only if they have been enrolled in a specific District
3 high school for a minimum of one (1) year/seven (7) credits. No ranking in the top
4 ten (10) students of a graduating class shall be permitted for a transferring home
5 education student with less than a minimum of two (2) years/fourteen (14) credits
6 earned in a specific District high school.

7 Home education students may participate in vocational dual enrollment, dual
8 enrollment, early admission and credit by examination programs.

9 Credits will be accepted from the Florida Virtual School.

10 High school credit will be awarded to middle school students who successfully
11 complete high school courses.

12 Students who enter a District high school at the 11th or 12th grade from out-of-
13 state or out-of-country shall not be required to spend additional time in a Florida
14 public school in order to meet the high school course requirements if the student
15 has met all requirements of the school district, state, or country from which s/he is
16 transferring. Such students who are not proficient in English should receive
17 immediate and intensive instruction in English language acquisition. However, to
18 receive a standard high school diploma, a transfer student must earn a 2.0 grade
19 point average and pass the required assessments under F.S. 1008.22.

20 F.S. 1003.25, 1003.413, 1003.433 1003.436, 1007.24
21 State Uniform Transfer of High School Credits, F.A.C. 6A-1.09941

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REVISED POLICY - VOL. 14, NO. 1

BULLYING AND HARASSMENT

The School Board is committed to providing an educational setting that is safe, secure, and free from bullying and harassment ~~and bullying~~ for all ~~of its~~ students and ~~school~~ employees.

The ~~District~~ Board will not tolerate unlawful bullying and harassment of any type. Conduct that constitutes bullying and harassment, as defined herein, is prohibited:

- A. during any education program or activity conducted by the District;
- B. during any school-related or school-sponsored program or activity or on a school bus of the District; ~~or~~
- C. through the use of data or computer software that is accessed through a computer, computer system, or computer network within the scope of the District; ~~or~~
- D. through the use of data or computer software that is accessed at a nonschool-related location, activity, function, or program or through the use of technology or an electronic device that is not owned, leased, or used by the District or school, if the bullying substantially interferes with or limits the victim's ability to participate in or benefit from the services, activities, or opportunities offered by the District or school or substantially disrupts the education process or orderly operation of a school.

This policy has been developed in consultation with District students, parents, teachers, administrators, school staff, school volunteers, community representatives, and local law enforcement agencies as prescribed in F.S. 1006.147 and in conformity with the Florida Department of Education (FLDOE) revised Model Policy (July 2013).

The Superintendent shall develop a comprehensive plan intended to prevent bullying and harassment and to cultivate the school climate so as to appropriately identify, report, investigate, and respond to situations of bullying and harassment as they may occur on school grounds, at school-sponsored events, and through school computer networks. Implementation of the plan will be ongoing throughout the school year and will be integrated with the school curriculum, District disciplinary policies, and violence prevention efforts.

Definitions

"**Bullying**" includes "cyberbullying" and means systematically and chronically inflicting physical hurt or psychological distress on one (1) or more students or employees. It is defined as any unwanted and repeated written, verbal, or physical behavior, including any threatening, insulting, or dehumanizing gesture, by an adult or student, that is severe or pervasive enough to create an intimidating, hostile, or offensive educational environment; cause discomfort or humiliation; or unreasonably interfere with the individual's school performance or participation; and may involve:

- A. teasing;
- B. threats;
- C. intimidation;
- D. stalking;
- E. cyberstalking;
- F. ~~cyberbullying~~physical violence;
- ~~G. physical violence;~~
- ~~H. G.~~ theft;
- ~~H.~~ sexual, religious, or racial harassment;
- ~~I.~~ public or private humiliation; or
- ~~K. J.~~ destruction of property; and;

K. social exclusion.

"Cyberbullying" means bullying through the use of technology or any electronic communication, which includes, but is not limited to, any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including, but not limited to, electronic mail, Internet communications, instant messages, or facsimile communications. Cyberbullying includes the creation of a webpage or weblog in which the creator assumes the identity of another person, or the knowing impersonation of another person as the author of posted content or messages, if the creation or impersonation creates any of the conditions enumerated in the definition of bullying. Cyberbullying also includes the distribution by electronic means of a communication to more than one (1) person or the posting of material on an electronic medium that may be accessed by one (1) or more persons, if the distribution or posting creates any of the conditions enumerated in the definition of bullying.

"Cyberstalking" means to engage in a course of conduct to communicate, or to cause to be communicated, words, images, or language by or through the use of electronic mail or electronic communication, directed at a specific person, causing substantial emotional distress to that person and serving no legitimate purpose.

"Harassment" means any threatening, insulting, or dehumanizing gesture, use of data or computer software, or written, verbal or physical conduct directed against a student or school employee that:

- A. places a student or school employee in reasonable fear of harm to his/her person or damage to his/her property;
- B. has the effect of substantially interfering with a student's educational performance, opportunities, or benefits; or
- C. has the effect of substantially disrupting the orderly operation of a school.

"Bullying" and "harassment" also encompass:

- A. Retaliation against a student or school employee by another student or school employee for asserting or alleging an act of bullying or harassment. Reporting an act of bullying or harassment that is not made in good faith is considered retaliation.
- B. Perpetuation of conduct listed in the definition of bullying and/or harassment by an individual or group with intent to demean, dehumanize, embarrass, or cause emotional or physical harm to a student or school employee by:
 1. incitement or coercion;
 2. accessing or knowingly and willingly causing or providing access to data or computer software through a computer, computer system, or computer network within the scope of the District school system; or
 3. acting in a manner that has an effect substantially similar to the effect of bullying or harassment.

[x] "Harassment" ~~or "bullying"~~ also means electronically transmitted acts (i.e., internet, e-mail, cellular telephone, personal digital assistance (PDA), or wireless hand-held device) that a student(s) or a group of students exhibits toward another particular student(s) and the behavior both causes mental and physical harm to the other student and is sufficiently severe, persistent, or pervasive that it creates an intimidating, threatening, or abusive educational environment for the other student(s).

~~"Cyberstalking" means to engage in a course of conduct to communicate, or to cause to be communicated, words, images, or language by or through the use of electronic mail or electronic communication, directed at a specific person, causing substantial emotional distress to that person and serving no legitimate purpose.~~
"Within the scope of the District" means regardless of ownership, any computer, computer system, or computer network that is physically located on school property or at a school-related or school-sponsored program or activity.

Expected Behavior

The District expects students to conduct themselves in keeping with their levels of development, maturity, and demonstrated capabilities with a proper regard for the rights and welfare of other students and school staff, the educational purpose underlying all school activities, and the care of school facilities and equipment.

- | Such behavior is essential in maintaining an environment that provides each student the opportunity to obtain a high quality education in a uniform, safe, secure, efficient, and high quality system of education.

The standards for student behavior shall be set cooperatively through interaction among students, parents/guardians, staff and community member, producing an atmosphere that encourages students to grow in self-discipline. The development of such an atmosphere requires respect for self and others, as well as for District and community property on the part of students, staff, and community members. School administrators, faculty, staff, and volunteers serve as role models for students and are expected to demonstrate appropriate behavior, treating others with civility and respect, and refusing to tolerate harassment or bullying.

- | ~~Students are expected to conform to reasonable standards of socially acceptable behavior; respect the person, property, and rights of others; obey constituted authority; and respond to those who hold that authority.~~

- | The District shall provide for appropriate recognition and positive reinforcement for good conduct, self-discipline, good citizenship, and academic success.

Consequences

Consequences and appropriate remedial action for students who commit acts of bullying or harassment or found to have ~~falsely~~ wrongfully and intentionally accused another as a means of bullying or harassment may range from positive behavioral interventions up to and including suspension or expulsion, as outlined in the Code of Student Conduct.

Consequences and appropriate remedial action for a school employee found to have committed an act of bullying or harassment or found to have ~~falsely~~ wrongfully and intentionally accused another as a means of bullying or harassment shall include discipline in accordance with District policies, administrative procedures, and the collective bargaining agreement. Egregious acts of harassment by certified educators may result in a sanction against an educator's State-issued certificate. (See the Principles of Professional Conduct of the Education Profession in Florida – F.A.C. 6B-1006)

~~[]~~ — Consequences and appropriate remedial action for a visitor or volunteer found to have committed an act of bullying or harassment or found to have ~~falsely~~ wrongfully and intentionally accused another as a means of bullying or harassment shall be determined by the school administrator after consideration of the nature and circumstances of the act, including reports to appropriate law enforcement officials.

Procedure for Reporting

The Board designates the principal as the person responsible for receiving all complaints of bullying. Any student or student's parent/guardian who believes s/he has been or is the victim of bullying or harassment should immediately report the situation to the school principal. ~~[] The student may also report concerns to teachers and other school staff who will be responsible for notifying the appropriate administrator. [End of Option]~~ Complaints against the principal should be filed with the Superintendent. Complaints against the Superintendent should be filed with the Board Chair.

All school employees are required to report alleged violations of this policy and alleged acts of bullying and harassment to the principal or as described above. The alleged violations and acts must be reported by school employees to the principal within twenty-four (24) hours.

All other members of the school community, including students, parents, volunteers, and visitors, are encouraged to report any act that may be a violation of this policy to the principal or as described above.

Written and oral reports shall be considered official reports. Reports may be made anonymously, but formal disciplinary action may not be based solely on the basis of an anonymous report.

The principal shall establish and prominently publicize to students, staff, volunteers, and parents the procedure for reporting bullying and how such a report will be acted upon. A victim of bullying and/or harassment, anyone who witnessed the act, and anyone who has credible information that an act of bullying and/or harassment has taken place may file a report.

Procedure for Investigation

The investigation of a reported act of bullying or harassment is deemed to be a school-related activity and begins with a report of such an act. All complaints about bullying and/or harassment that may violate this policy shall be promptly investigated by an individual, designated by the principal, who is trained in investigative procedures. Documented interviews of the victim, alleged perpetrator, and witnesses shall be conducted privately and shall be confidential. The investigator may not be the accused perpetrator or victim. At no time shall the accused perpetrator and victim be interviewed together. The investigator shall collect and evaluate the facts including, but not limited to, the following:

- A. a description of the incident, the nature of the behavior, and the context in which the incident occurred;
- B. how often the conduct occurred;
- C. whether there were past incidents or past continuing patterns of behavior;
- D. the relationship between the parties involved;
- E. the characteristics of the parties involved;
- F. the identity of the alleged perpetrator, including whether the individual was in a position of power over the individual allegedly subjected to bullying or harassment;
- G. the number of alleged bullies/harassers;
- H. the age of the alleged bully/harasser;
- I. where the bullying and/or harassment occurred;

- J. whether there have been other incidents in the school involving the same or other students;
- K. whether the conduct adversely affected the student's education or educational environment; ~~and~~
- L. the ~~context in which the alleged incidents occurred~~ date, time, and method in which the parent(s) of all parties involved were contacted.

In accordance with State law, District staff may monitor as part of any bullying or harassment investigation any nonschool-related activity, function, or program.

If, during an investigation of reported acts of bullying and/or harassment, the ~~Principal or his/her designee~~ believes that the reported misconduct may have created a hostile learning environment and may have constituted unlawful discriminatory harassment based on sex, race, color, national origin, religion, or disability, the ~~Principal or his/her designee~~ will report the act of bullying and/or harassment to one (1) of the Compliance Officers so that it may be investigated in accordance with the procedures set forth in Policy 5517 - Anti-Harassment.

Upon the completion of the investigation to determine ~~w~~Whether or not a particular action or incident constitutes a violation of the policy, ~~the designated individual who has conducted the investigation shall make~~ ~~requires~~ a determination based on all the facts and surrounding circumstances and shall include:

- A. a recommendation of remedial steps necessary to stop the bullying and/or harassing behavior; and
- B. a written report to the principal.

A maximum of ten (10) ~~school~~-days ~~shall~~-should be the limit for the ~~initial filing of incidents and~~ completion of the investigative procedural steps and submission of the incident report. While ten (10) days is the expectation for completion of the investigative procedural steps, more time may be needed based on the nature of the investigation and the circumstances affecting that investigation. The investigator shall document in his/her report the reasons for needing additional time beyond ten (10) days. The highest level of confidentiality possible shall be provided regarding the submission of a complaint or a report of bullying and/or harassment and for the investigative procedures that are employed.

The physical location or time of access of a computer-related incident cannot be raised as a defense in any disciplinary action initiated pursuant to this policy.

Scope

The investigator will provide a report on the results of the investigation with recommendations for the principal to make a determination if an act of bullying or harassment falls within the scope of District authority. Computers without web-filtering software or computers with web-filtering software that is disabled shall be used when complaints of cyberbullying are investigated. If the action is within the scope of the District, District procedures for investigating bullying and/or harassment shall be followed. If the action is outside the scope of the District, and believed to be a criminal act, the action shall be referred to the appropriate law enforcement agency. If the action is outside the scope of the District and believed not a criminal act, the principal shall inform parents/guardians of all minor parties.

Parent Notification

The principal shall report the occurrence of an incident of bullying as defined by District policy to the parent/guardian of all students known to be involved in the incident on the same day an investigation of the incident has been initiated. Notification shall be by telephone or by personal conference and in writing by first-class mail and shall be consistent with the student privacy rights under applicable provisions of the Family Educational Rights and Privacy Act of 1974 (FERPA). The notice shall advise the individuals involved of their respective due process rights including the right to appeal any resulting determination or action to the State Board of Education.

If the bullying incident results in the perpetrator being charged with a crime, the principal shall inform by first class mail or by telephone the parent/guardian of the identified victim(s) involved in the bullying incident about the Unsafe Schools Choice Option (No Child Left Behind (NCLB), Title IX, Part E, Subpart 2, Section 9532) that states, in pertinent part, as follows:

"....Aa student attending a persistently dangerous public elementary school or secondary school, as determined by the State in consultation with a representative sample of local educational agencies, or ~~a student~~ who becomes a victim of a violent criminal offense, as determined by State law, while in or on the grounds of a public elementary school or secondary school that the student attends, be allowed to attend a safe public elementary school or secondary school within the local educational agency, including a public charter school."

Upon the completion of the investigation and if criminal charges are to be pursued against the perpetrator, the appropriate law enforcement agencies shall be notified by telephone and/or in writing.

Counseling Referral

The District shall provide a referral procedure for intervening when bullying or harassment is suspected or when a bullying incident is reported. The procedure will include:

- A. a process by which the teacher or parent may request informal consultation with school staff (e.g., school counselor, school psychologist, etc.) to determine the severity of concern and appropriate steps to address the concern;

- B. a referral process to provide professional assistance or services that may includes a process by which school personnel or parent/guardian may refer a student to the school intervention team (or equivalent school-based team with a problem-solving focus) to consider for consideration of appropriate services ~~(parent/guardian involvement required) or, if a formal discipline report or formal complaint is issued, a student referral for such school intervention as counseling support or other action (parent/guardian involvement required)~~ (parent/guardian involvement is required at this policy); or
- If a formal discipline report or formal complaint is made, the principal must refer the student(s) to the school intervention team for determination of counseling support and interventions (parent/guardian is required at this policy).
- C. a school-based action to address intervention and assistance as determined appropriate by the intervention team that includes:
1. counseling and support to address the needs of the victim(s) of bullying or harassment;
 2. interventions to address the behavior of students who bully and harass others (e.g., empathy training, anger management, etc.);
 3. interventions which includes assistance and support for parents, as may be deemed necessary or appropriate.

Data Report

The District will utilize Florida's School Environmental Safety Incident Reporting (SESIR) Statewide Report on School Safety and Discipline Data as prescribed. If a bullying (including cyberbullying) and/or harassment incident occurs it will be reported in SESIR, coded appropriately using the relevant incident code and the related element code. Discipline and referral data will be recorded in Student Discipline/Referral Action Report and Automated Student Information System. In a separate section, the District shall include each reported incident of bullying or harassment that does not meet the criteria of a prohibited act under this policy with recommendations regarding such incidents.

The District will provide bullying incident, discipline, and referral data to the Florida Department of Education (FLDOE) in the format requested, through Surveys [2](#), [3](#), and [5](#) from Education Information and Accountability Services, and at designated dates provided by the Department. [Data reporting on bullying, harassment, unsubstantiated bullying, unsubstantiated harassment, sexual harassment, and threat/intimidation incidents as well as any bullying-related incidents that have as a basis sex, race, or disability should include the incident basis. Victims of these offenses should also have the incident basis \(sex, race, or disability\) noted in their student record.](#)

Training and Instruction

Students, parents, teachers, school administrators, counseling staff, and school volunteers shall be provided [training and](#) instruction, at least annually, on the District's policy and administrative procedures regarding bullying and harassment. The instruction shall include evidence-based methods of preventing bullying and harassment, as well as information about how to effectively identify and respond to bullying in schools. Instruction regarding bullying, harassment, and the District's violence prevention and school safety efforts shall be integrated into District curriculum at the appropriate grade levels. [The training and instruction shall include recognizing behaviors that lead to bullying and harassment and taking appropriate preventative action based on those observations.](#)

Victim's Parent Reporting

The principal shall report the occurrence of an incident of bullying as defined herein to the parent/guardian of students known to be involved in the incident on the same day an investigation of the incident has been initiated. Notification shall be by telephone and in writing by first-class mail and shall be consistent with the student privacy rights under applicable provisions of the Family Educational Rights and Privacy Act of 1974 (FERPA). According to the level of infraction, the victim's parents will be notified by telephone and/or in writing of actions being taken to protect the child; the frequency of notification will depend on the seriousness of the bullying or harassment incident.

Policy Publication

At the beginning of each school year, the Superintendent shall, [in writing](#), inform school staff, parents/guardians/other persons responsible for the welfare of a student of the District's student safety and violence prevention policy.

The District shall provide notice to students and staff of this policy in the Code of Student Conduct, ~~and in~~ employee handbooks, and via the District's official website. The Superintendent will also provide such notification to all District contractors.

Each principal shall implement a process for discussing, at least annually, the District policy on bullying and harassment with students in a student assembly or other reasonable format. Reminders of the policy and bullying prevention messages will be displayed, as appropriate, at each school and at District facilities.

Immunity

A school employee, school volunteer, students, parent/guardian, or other persons who promptly reports in good faith an act of bullying or harassment to the appropriate school official and who makes this report in compliance with the procedures set forth in District policy is immune from a cause of action for damages arising out of the reporting itself or any failure to remedy the reported incident.

Submission of a good faith complaint or report of bullying or harassment will not affect the complainant or reporter's future employment, grades, learning or working environment, or work assignments. Such immunity from liability shall not apply to any school employee, school volunteer, student, parent/guardian, or ~~volunteer~~ other person determined to have made an intentionally false report about harassment, intimidation, and/or bullying.

[X] Privacy/Confidentiality

The School District will respect the privacy of the complainant, the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the Board's legal obligations to investigate, to take appropriate action, and to conform with any discovery or disclosure obligations. All records generated under this policy and its related administrative procedures shall be maintained as confidential to the extent permitted by law.

Nothing in this policy shall be construed to abridge the rights of students or school employees that are protected by the First Amendment to the Constitution of the United States.

F.S. 110.1221, [784.048](#), 1002.20, 1006.13, 1006.147
Florida Department of Education [Revised](#) Model Policy (~~June 2008~~ July 2013)
[No Child Left Behind \(NCLB\), Title IX, Part E, Subpart 2, Section 9532](#)

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1 PURCHASING AND CONTRACTING FOR GOODS AND SERVICES

2
3 Any School Board employee who has purchasing authority shall consider first the
4 interests of the Board in all purchases and seek to obtain the maximum value for
5 each dollar expended; not solicit or accept any gifts or gratuities from present or
6 potential suppliers which might influence or appear to influence purchasing
7 decisions; and refrain from any private business or professional activity that might
8 present a conflict of interest in making purchasing decisions on behalf of the Board.

9
10 No person, unless authorized to do so under this policy, may make any purchase or
11 enter into any contract involving the use of school funds. The Board will not
12 approve expenditures for any unauthorized purchase and/or contract that is not in
13 compliance with this policy.

14 The Superintendent shall develop procedures to implement this policy
15
16

17 Purchases shall be made as provided herein.

18 A. The Superintendent is authorized to purchase commodities and/or
19 contractual services where the total amount does not exceed
20 \$50,000.00 and does not exceed the applicable appropriation in the
21 District budget. No person, unless authorized to do so under the
22 rules of the Board may make any purchase or enter into any
23 contract involving the use of District funds; no expenditures for any
24 such unauthorized purchase or contract shall be approved by the
25 Board.

26 1. Purchases shall be made in the best interest of the District to
27 assure maximum value for any money expended. When
28 practical, three (3) quotations will be secured. Trade-in
29 options shall be utilized when economically feasible.

30 2. Insofar as practical, all purchases shall be based on
31 requisitions within limits prescribed by the School Board.
32 The Superintendent or his/her designee shall be authorized
33 to approve requisitions under the policies of the Board;
34 provided that in so doing s/he shall certify that funds to cover
35 the expenditures are authorized by the budget and have not
36 been encumbered.

37 B. All purchases shall be in accordance with State laws, State Board of
38 Education administrative regulations, and policies prescribed by the

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

FINANCES
6320/page 2 of 10

- 1 Board. In addition, Federal funds may be used to purchase food
2 items when used to support parent training and meetings.
- 3 C. As required by F.S. 1001.42, consideration shall be given to prices
4 available to the Board under the regulation of the Department of
5 Management Services, Division of Purchasing.
- 6 D. The Board may establish the competitive solicitation threshold up to
7 the level allowed by Florida Department of Education administrative
8 rule, or less.

- 1 E. Competitive solicitations shall be required for any purchase greater
2 than the District's threshold as established by Florida Department
3 of Education Administrative Rule. Competitive solicitations shall be
4 requested from three (3) or more sources for any item or group of
5 similar items, if purchased from school funds including internal
6 funds. The Superintendent for the Board is authorized ~~to act for~~
7 ~~and in behalf of the Superintendent in~~ to writeing specifications,
8 calling for competitive solicitations, ~~and tabulating and evaluation of~~
9 ing bid responses.
- 10 F. The ~~Director of Purchasing~~ Superintendent shall determine that
11 proper competitive solicitation specifications are written for any
12 purchase subject to the competitive solicitation provisions required
13 by law and this rule. The Board reserves the right to reject any and
14 all responses and to make award(s) by individual item, groups of
15 items, all, or none; or to waive informalities, irregularities, or
16 technicalities in responses received as may be in the best interest of
17 the School District and as allowed by law. This information shall be
18 included in requests for competitive solicitations.
19
- 20 The ~~Director of Purchasing shall~~ Superintendent shall determine that
21 the competitive solicitation includes all information needed by the
22 responder including the following:
- 23 1. where the responses are to be filed;
 - 24 2. date, time, and place for the opening of responses;
 - 25 3. from whom additional information may be obtained;
 - 26 4. the right of the Board to reject any and all responses; and/or
 - 27 5. sealed responses shall be opened publicly and the name of
28 the responder and the dollar amount of any bid read aloud by
29 a designated member of the Superintendent's staff who shall
30 tabulate and evaluate the responses and make
31 recommendations to the Superintendent who shall make a
32 recommendation to the Board.
- 33 G. The Board will accept the lowest responsible and responsive bid
34 meeting specifications, terms, and conditions. Where the Board
35 does not accept the low bid, the reason or reasons will be set forth in
36 the official minutes of the Board.

- 1 H. Evaluations of responses to Request for Proposals, Request for
2 Qualifications, Request for Quotes, and Invitations to Negotiate, and
3 any resulting recommendations for award shall not be determined
4 by dollar amount only, but shall consider other relevant factors,
5 including but not limited to, compatibility with existing materials,
6 delivery date schedule related to need, availability of servicing
7 facilities, and previous experience in dependability with vendor.
- 8 I. A responder may not withdraw his/her response after the stipulated
9 deadline for withdrawing responses set forth in the competitive
10 solicitation document. Where a responder wishes to withdraw
11 his/her response prior to the deadline, s/he may submit a written
12 request to the ~~Director of Purchasing listing~~[Superintendent listing](#)
13 the reasons for the response withdrawal.
- 14 J. The requirement for requesting competitive solicitations from
15 three (3) or more sources is hereby waived as authorized by
16 F.S. 1010.04(4)(a), and State Board of Education Administrative
17 Rule, for the purchase of professional services, educational tests,
18 educational services, textbooks, printed instructional materials,
19 computer software, films, filmstrips, videotapes, disc or tape
20 recordings, digital recordings, or similar audio-visual materials,
21 library and reference books, and printed library cards, where such
22 materials are purchased directly from a producer or publisher, the
23 owner of the copyright, an exclusive agent within the State, a
24 governmental agency, or a recognized educational institution.
25 Notwithstanding the ability to waive competitive solicitation as
26 allowed by statute and rule, as set forth herein, the Board reserves
27 the right to require that a particular acquisition or purchase be
28 accomplished by hard bid, Request for Proposal, Request for
29 Qualification, Request for Quote, or Invitation to Negotiate, when the
30 Board determines that such is in the best interest of the District
31 consistent with good business practice. Additionally,
32 notwithstanding the ability to waive competitive solicitation as set
33 forth herein, the Superintendent or designee may implement a hard
34 bid, Request for Proposal, Request for Qualification, Request for
35 Quote, or Invitation to Negotiate purchasing procedure with respect
36 to any acquisition or purchase that may be waived, when it is
37 determined that such procedure is in the best interest of the School
38 District or consistent with good business practice.

1 K. Additional exemptions authorized under certain conditions.
2

3 The requirements for requesting competitive solicitations and
4 making purchases for goods and services, as set forth in this
5 section, are hereby waived as authorized by F.S. 1010.04, when the
6 following conditions have been met:

7 1. Competitive solicitations have been requested in the manner
8 prescribed by the State Board of Education Administrative
9 Rules.

10 2. The Board has made a finding that no valid or acceptable
11 response has been received within the prescribed time.

12 3. When such a finding has been officially made, the Board may
13 enter into negotiations with suppliers of such goods and
14 services and shall have the authority to execute contracts
15 with such suppliers under whatever terms and conditions as
16 the Board determines to be in the best interest of the school
17 system.

18 L. The Board, when acquiring by purchase, lease, leased with option to
19 purchase, rental, or otherwise, information technology resources, as
20 defined in F.S. 282.0041(10), may make any acquisition through the
21 competitive solicitation process as described herein, or by direct
22 negotiation and contract with a vendor or supplier, as best fits the
23 needs of the School District.

24 M. The Board may dispense with requirements for competitive
25 solicitations for the emergency purchase of commodities or
26 contractual services when the superintendent determines in writing
27 that an immediate danger to the public health, safety, or welfare, or
28 other substantial loss to the School District requires emergency
29 action. After the superintendent makes such a written
30 determination, the Board may proceed with the procurement of
31 commodities or contractual services necessitated by the immediate
32 danger without requesting competitive solicitations. However, such
33 an emergency purchase shall be made by obtaining pricing
34 information from at least two (2) prospective vendors which must be
35 retained in the contract file unless the superintendent determines in
36 writing that the time required to obtain pricing information will
37 increase the immediate danger to the public health, safety, or
38 welfare, or other substantial loss to the School District.

1
2 Q If a competitive solicitation response for personal property is from a vendor
3 whose principal place of business is outside of the State of Florida, then the
4 preference requirements of F.S. 287.084 shall be applied by District staff or
5 the selection committee in making the final recommendation for an award.
6

7 **Contract**

8
9 Each Board contract for services must include a provision that requires the
10 contractor to comply with public records laws, specifically to:
11

- 12 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;
- 13 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;
- 14 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;
- 15 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.

16 **Debarment**

17 The Superintendent shall have the authority to debar a person/corporation, for
18 cause, from consideration or award of further contracts. The debarment shall be for
19 a period commensurate with the seriousness of the cause, generally not to exceed
20 three (3) years. If suspension precedes a debarment, the suspension period shall
21 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 an competitive solicitation response
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

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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 competitive solicitation

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 vendor

10. existence of unresolved disputes between the contractor and the District arising out of or relating to prior contracts between the District and the vendor, work performed by the contractor, or services or products delivered

2

11. any other cause the Superintendent 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

3

1

B. Notice of Recommended Decision

The Superintendent 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 Superintendent should be overturned. All parties shall be given notice of the hearing date.

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F.S. 119.0701, 255.05, 255.0516, 255.0518, 287.084, 287.087, 295.187, 1001.43

6

F.S. 1010.04

7

F.S. 1010.07(2), 1010.48

8

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

9

F.S. 120.536, 120.54, 120.81, 1001.41, 1001.42(10)(j), 1001.42(17), 1001.43

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F.S. 1001.49, 1001.51, 1010.04, 1011.06

11

F.A.C. 6A-1.012

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CONSTRUCTION CONTRACTING AND BIDDING

2 | All ~~s~~School District construction bids shall be the immediate responsibility of the
3 Superintendent or his/her designee. All applicable laws, State Board of Education
4 State Regulations for Educational Facilities (SREF) regulations, the Florida Building
5 Code, and policies of the School Board shall be observed in school construction
6 ~~bidding. procedures as outlined in the District Procurement Manual. The~~
7 Superintendent shall develop procedures to implement this policy.

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

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

- 14 A. competitive bids;
- 15 B. design-build pursuant to F.S. 287.055;
- 16 C. selecting a construction management entity, pursuant to
17 F.S. 255.103 or 287.055, that would be responsible for all
18 scheduling and coordination of both the design and construction
19 phases, and would be responsible for the successful, timely, and
20 economical completion of the construction project;
- 21 D. selecting a program management entity, pursuant to F.S. 255.103
22 or 287.057, that would act as the agent of the Board and would be
23 responsible for schedule control, cost control, and coordination in
24 providing or procuring planning, design, and construction services.

25 **Contract Execution**

26
27 Contracts governed by this policy shall be awarded to the lowest responsive and
28 responsible bidder, considering base bid and accepted alternatives; and be executed
29 pursuant to Policy 6320 - Purchasing and Contracting for Goods and Services.
30 Award of bid by the Board shall only represent an identification by the Board that a
31 bid represents the lowest responsive bid received by the District. Award of bid shall
32 not create a binding obligation on the Board, and no obligation shall be created or
33 imposed on the District until such time as the Board Chair/designee executes a
34 contract in a form satisfactory to the District.

1
2 Each Board contract for services must include a provision that requires the
3 contractor to comply with public records laws, specifically to:

4
5 A. keep and maintain public records that ordinarily and necessarily
6 would be required by the Board in order to perform the service
7 under the contract;

8
9 B. provide the public with access to its public records on the same
10 terms and conditions as the Board would provide the records, and at
11 a cost that does not exceed the cost provided in Policy 8310 - Public
12 Records;

13
14 C. ensure that any of its public records that are exempt or confidential
15 and exempt from public records disclosure requirements are not
16 disclosed, except as authorized by law;

17
18 D. meet all requirements for retaining public record and, upon
19 termination of the contract, transfer to the Board, at no cost, all
20 public records in its possession and destroy any duplicate public
21 records that are exempt or confidential and exempt from public
22 records disclosure requirements. All records stored electronically
23 must be provided to the Board in a format that is compatible with
24 the Board's information technology systems.

25 **Change Orders**

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

31
32 F.S. 255.05, 255.0516, 255.0518, [255.05712](#), 1001.43, 1010.04, 1010.07(2),

33 1010.48, 1013.45

34 F.S. 1013.46, 1013.47

35 [Purchasing Policies](#), F.A.C. 6A-1.012

36 [Educational Facilities](#), F.A.C. 6A-2.0010

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CONE OF SILENCE

2 A cone of silence is hereby established for all competitive selection processes
3 including Invitations for Bids (IFB), Request for Proposals (RFP), [Request for](#)
4 [Qualifications \(RFQ\)](#) and Invitations to Negotiate (ITN) for the provision of goods and
5 services. The cone of silence is designed to protect the integrity of the procurement
6 process by shielding it from undue influences prior to the recommendation of
7 contract award. This cone of silence shall be imposed on these procurements after
8 advertisement of same.

9 The cone of silence prohibits any communication regarding a particular IFB, RFP,
10 [RFQ](#), or ITN between:

11 A. a potential vendor, service provider, bidder, lobbyist, or consultant
12 and the staff of the District, including school principals; and

13 B. a potential vendor, service provider, bidder, lobbyist, or consultant
14 and any Board members or member-elects.

15 Unless specifically provided otherwise in the applicable IFB, RFP, [RFQ](#) or ITN the
16 cone of silence does not apply to the following:

17 A. Communications between a potential vendor, service provider,
18 bidder, lobbyist, or consultant and the District's purchasing
19 department.

20 B. Communications at duly noticed pre-bid meetings and site visits
21 prior to bid opening or post bid-opening meetings and site visits,
22 which are administered by either the purchasing department or the
23 planning and construction department, prior to issuance of a
24 written recommendation of contract award.

25 The cone of silence commences after the advertisement of the IFB, RFP, [RFQ](#) or ITN.
26 Competitive procurements are advertised on the purchasing department's web page
27 or in the newspaper of general circulation.

28 The cone of silence terminates at the time the Board acts on a written
29 recommendation from the purchasing department or planning and construction
30 department regarding contract award; provided, however, that communications are
31 permitted when the Board receives public comment at the meeting when the
32 recommendation is presented.

1 The purchasing department and planning and construction department shall ensure
2 that all solicitations include provisions describing the requirements and prohibitions
3 of the code of ethics, including how a potential vendor, service provider, bidder,
4 lobbyist, or consultant may communicate with District personnel.

5 Any person, whether employed by the District or not, who knowingly violates a
6 provision of this policy shall be prohibited from serving on a District competitive
7 selection committee.

8 Violation of this policy by a particular bidder, proposer, respondent, and/or
9 representative may, at the discretion of the District, result in rejection of said bidder,
10 proposer, respondent, and/or representative's bid, proposal, or offer and may render
11 any contract award to said bidder, proposer, or respondent voidable.

12 In addition to any other penalty provided by law, violation of this policy by a District
13 employee may subject said employee to disciplinary action up to and including
14 dismissal from service.

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STAFF USE OF WIRELESS COMMUNICATION DEVICES

The School Board will provide wireless communication devices ("WCDs") (i.e. cellular and wireless telephones, pagers/beepers, personal digital assistants (PDAs) BlackBerries/Smartphones, WiFi-enabled or broadcast access devices, etc.) to employees who by the nature of their job have a routine and continuing business need for the use of such devices for official Board business. WCDs are provided as a tool to conduct Board business and to enhance business efficiencies. WCDs are not a personal benefit and shall not be a primary mode of communication, unless they are the most cost-effective means to conduct Board business (i.e. because some wireless services plan are billed on a time-used basis, Board-owned WCDs should not be used if a less costly alternative method of communication is safe, convenient and readily available).

The Superintendent is authorized to designate those staff members who will be issued a Board-owned WCD and provided with a wireless service plan.

The Superintendent or his/her designee is responsible for verifying:

- A. the need for each Board-owned WCD and wireless service plan is clearly justified for Board business purposes;
- B. alternative solutions for work production and communication are considered;
- C. employees provided with wireless service plans are notified of the purpose and limitations of usage;
- D. wireless service plan invoices outlining the details of usage are received and reviewed for conformance with this policy;
- E. employees reimburse the Board for non-business use; and
- F. a Board-owned WCD is returned and the corresponding wireless service plan is terminated when it is no longer justified by business requirements, the employee leaves the Board's employment, and/or when the employee has demonstrated a disregard for the limitation of this policy.

Board-owned WCDs and/or their related wireless service plan are to be used only to place calls, access the Internet, or receive/send e-mails, instant messages or text messages for District-related business.

At least once annually, the Superintendent shall review the employee's actual usage (i.e. type and level of service) with the employee.

Possessing a Board-owned WCD is a privilege and all employees are expected to use them appropriately and responsibly. Employees are responsible for managing the cost effectiveness of WCD use by utilizing assigned landline and/or designated computers as available and appropriate. Employees should know that using a WCD

to place calls outside the immediate area might result in roaming charges, in addition to long distance and regular charges, and that the Board is charged for both outgoing and incoming calls.

In order to continue to be eligible to receive a Board-owned WCD, staff members are required to answer all calls on his/her WCD and promptly respond to any messages.

Non-exempt employees are required to answer all calls on his/her WCD and promptly respond to any messages during his/her work hours. Non-exempt employees may be required as assigned to respond to calls after work hours.

Employee safety is a priority of the Board, and responsible use of WCDs includes safe use.

Employees are responsible for operating Board-owned vehicles and potentially hazardous equipment in a safe and prudent manner and therefore, employees are prohibited from using WCDs while operating such vehicles or equipment. In the interest of safety for both Board employees and other drivers, employees are required to comply with all applicable laws while driving.

In accordance with Policy 8625 and subject to the definitions therein, employees shall not operate a District motor vehicle at any time, or a personal vehicle while driving to/from any location on school business, while manually typing or entering multiple letters, numbers, symbols, or other characters into a wireless communications device or while sending or reading messages on such a device for the purpose of non-voice interpersonal communication, including, but not limited to, communication methods known as texting, e-mailing, instant messaging, and snap chatting. Furthermore, an employee who violates this prohibition is subject to disciplinary action, up to and including termination.

Duty to Maintain Confidentiality of Student Personally Identifiable Information; Public and Student Record Requirements

Employees are subject to all applicable policies and guidelines pertaining to protection of the security, integrity and availability of the data stored on their Board-owned WCDs.

Wireless communications, including calls, text messages, instant messages, and e-mails sent from WCDs may not be secure. Therefore, employees should use discretion in relaying confidential information, particularly as it relates to students.

Additionally, wireless communications, including text messages, instant messages and e-mails sent and/or received by a public employee or school official using their Board-owned WCD may constitute public records if the content of the message concerns District business, or an education record if the content includes personally identifiable information about a student. Wireless communications that are public records are subject to retention and disclosure, upon request, in accordance with Policy 8310 - Public Records. Wireless communications that are student records should be maintained pursuant to Policy 8330 – Student Records. Finally wireless communications and other electronically stored information (ESI) stored on the staff member's Board-owned WCD may be subject to a Litigation Hold pursuant to

Policy 8315 – Information Management. Staff are required to comply with District requests to produce copies of wireless communications in their possession that are either public records or education records, or that constitute ESI that is subject to a Litigation Hold.

Except in emergency situations, employees are prohibited from using WCDs to capture, record or transmit the words (i.e. audio) and/or images (i.e. pictures/video) of any student, staff member or other person in the school or while attending a school-related activity, without express prior notice and explicit consent for the capture, recording or transmission of such words or images. Using a WCD to take or transmit audio and/or pictures/video of an individual without his/her consent is considered an invasion of privacy and is not permitted, unless authorized by the building principal or Superintendent.

At no time may any WCD be utilized by an employee in a way that might reasonably create in the mind of another person an impression of being threatened, humiliated, harassed, embarrassed or intimidated.

Employee's Responsibilities

Employees are responsible for the safekeeping, care and custody of the WCDs assigned to them. Further, employees are responsible for the cost of misuse, intentional damage or reckless loss of the WCDs provided to them. The District does not provide or purchase insurance to allow for loss or damage to its WCDs.

Reasonable precautions should be taken to prevent unauthorized use/access to, or loss, damage, theft and/or vandalism to said devices. Upon resignation or termination of employment, or at any time upon request, the employee may be asked to produce the WCD for return or inspection. Employees unable to present the device in good working condition within the time period requested (e.g. twenty-four (24) hours) may be expected to bear the cost of a replacement. Employees who separate from employment with outstanding debts for equipment loss or unauthorized charges will be considered to have left employment on unsatisfactory terms and may be subject to legal action for recovery of the loss.

Any employee who regularly places or receives personal calls, or uses his/her Board-owned WCD to send/receive personal e-mails, text messages, or instant messages, shall be subject to disciplinary action. Use of a Board-owned WCD by an employee to access a personal e-mail account or connect to the Internet for personal business is strictly prohibited.

WCDs may not be transferred to any other employee without prior notification and approval of the Superintendent. Employees provided with a WCD understand that the WCD is owned by the Board. Any alteration or switching of WCDs must be approved in advance by the Superintendent.

Cellular telephone numbers provided by the Board, via contract with a wireless service provider/vendor, are considered business numbers of the District which shall remain and belong to the Board for its use, unless otherwise changed by the service provider/vendor or as mandated by the Federal Communications

Commission. Employees are not allowed to transfer/port a previous personal cellular telephone number to a Board-owned WCD.

The Board reserves the right to audit all Board-owned WCDs, which will include but not be limited to, a review of the detailed monthly statement upon submission after the requisite review by the employee. The detailed monthly service statements for all Board-owned WCDs as well as invoices and payment documents related to these accounts are public records and, as such, may be subject to disclosure and review.

Privacy Issues

WCDs, including but not limited to those with cameras, may not be possessed, activated or utilized at any time in any school situation where reasonable expectation of personal privacy exists. The building principal has authority to make determinations as to other specific locations and situations where possession of a WCD is absolutely prohibited.

Use of a Personal WCD While at Work

During work hours, personal communications made or received, regardless of whether on a WCD, regular telephone, or network computer, can interfere with employee productivity and/or distract others. Employees are expected to use discretion in using personal WCDs while at work. Employees are asked to limit personal communication to breaks and lunch period and to inform friends and family members of the Board's policy in this regard.

The District will not reimburse an employee for use of a personal WCD without express prior authorization by the Superintendent.

Potential Disciplinary Action/Cancellation of Board-Owned WCD

Violation of this policy may constitute just cause for disciplinary action up to and including termination. Use of the WCD in any manner contrary to local, State or Federal laws will constitute misuse, and will result in the Board immediately canceling the employee's privilege to use a Board-owned WCD and return of the device.

| [F.S. 316.305](#)

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1 STAFF NETWORK AND INTERNET RESPONSIBLE USE AND SAFETY

2 Advances in telecommunications and other related technologies have fundamentally
3 altered the ways in which information is accessed, communicated, and transferred
4 in society. Such changes are driving the need for educators to adapt their means
5 and methods of instruction, and the way they approach student learning, to harness
6 and utilize the vast, diverse, and unique resources available on the
7 Network/Internet. The District is pleased to provide Network/Internet service to its
8 staff. The District's Internet system has a limited educational purpose. The
9 District's Internet system has not been established as a public access service or a
10 public forum. The Board has the right to place restrictions on its use to assure that
11 use of the District's Internet system is in accord with its limited educational
12 purpose. Staff use of the District's computers, network and Internet services
13 ("Network") will be governed by this policy and the related administrative guidelines,
14 and any applicable employment contracts and collective bargaining agreements.
15 The due process rights of all users will be respected in the event there is a suspicion
16 of inappropriate use of the Network.

17 Users have no expectation of privacy in any communication sent or received by
18 email, or in regard to the internet, network access, or other electronic resources,
19 materials stored on any School Board provided electronic device, material that is
20 stored using any Board electronic device, or material that is stored on any personal
21 electronic device that is connected to the Board's network.

22 | ~~Staff is~~ The District encourages staff to utilize the Network/Internet in order to
23 | promote educational excellence in our schools by providing them with the
24 | opportunity to develop the resource sharing, innovation, and communication skills
25 | and tools that are essential to both life and work. The District encourages the
26 | faculty to will develop the appropriate skills necessary to effectively access, analyze,
27 | evaluate, and utilize these resources in enriching educational activities. ~~The~~
28 | ~~instructional use of the Network/Internet will be guided by the Board's policy on~~
29 | ~~instructional materials.~~

30 | ~~First, and foremost, the District may not be able to technologically limit access to~~
31 | ~~services through the District's Network/Internet connection to only those that have~~
32 | ~~been authorized for the purpose of instruction, study, and research related to the~~
33 | ~~District related business. Unlike in the past when educators and community~~
34 | ~~members had the opportunity to review and screen materials to assess their~~
35 | ~~appropriateness, access to the Network/Internet, because it serves as a gateway to~~
36 | ~~any publicly available file server in the world, will open classrooms and staff to~~
37 | ~~electronic information resources.~~

It is not possible for the District to technologically limit student access to content that is available through the District's Network/Internet connection to only that content that has been previewed and approved by District staff for instruction, study, and research or for District business purposes.

1 The Board has, however, implemented the use of a Technology Protection Measure,
2 which is a specific technology that is intended to protect against (e.g., filter or block)
3 access to visual displays/depictions that are obscene, child pornography, and
4 materials that are harmful to minors, as defined by the Children's Internet
5 Protection Act. At the ~~discretion~~ direction of the Board ~~or Superintendent~~, the
6 Technology Protection Measure ~~may~~ has also been configured to protect against
7 access to other material and/or websites considered inappropriate for students to
8 access. The Technology Protection Measure may not be disabled at any time that
9 students may be using the Network, if such disabling will cease to protect against
10 access to materials that are prohibited under the Children's Internet Protection Act.
11 The Superintendent may temporarily or permanently unblock access to sites
12 containing appropriate material, if access to such sites has been inappropriately
13 blocked by the Technology Protection Measure. The determination of whether
14 material is appropriate or inappropriate shall be based on the content of the
15 material and the intended use of the material, not on the protection actions of the
16 Technology Protection Measure.

17 The District utilizes software and/or hardware to monitor online activity of staff
18 members to restrict access to child pornography and other material that is obscene,
19 objectionable, inappropriate, and/or harmful to minors. The Superintendent may
20 disable the Technology Protection Measure to enable access for bona fide research or
21 other lawful purposes.

22 Staff members will participate in professional development programs in accordance
23 with the provisions of law and this policy. Training shall include:

- 24 A. the safety and security of students while using e-mail, chat rooms,
25 social media and other forms of direct electronic communications;
- 26 B. the inherent danger of students disclosing personally identifiable
27 information online;
- 28 C. the consequences of unauthorized access (e.g., "hacking"),
29 cyberbullying and other unlawful or inappropriate activities by
30 students or staff online; and,
- 31 D. unauthorized disclosure, use, and dissemination of personal
32 information regarding minors.

33 The disclosure of personally identifiable information about students online is
34 prohibited.

1 Site Administrators/Principals are responsible for providing training so that
2 Network/Internet users under their supervision are knowledgeable about this policy
3 and its accompanying procedures. The School Board expects that staff members
4 will provide guidance and instruction to students in the appropriate use of the
5 Network/Internet and will monitor student's online activities while at school. All
6 Network/Internet users are required to sign an agreement annually or at the time of
7 employment to abide by the terms and conditions of this policy and its
8 accompanying procedures.

9 Monitoring may include, but is not necessarily limited to, visual observations of
10 online activities during class sessions; or use of specific monitoring tools to review
11 browser history and network, server, and computer logs.

12 Staff members are responsible for good behavior on District's computers/network
13 and the Network/Internet just as they are in classrooms, school hallways, and other
14 school premises and school sponsored events. Communications on the
15 Network/Internet are often public in nature. General school rules for behavior and
16 communication apply. The District does not sanction any use of the
17 Network/Internet that is not authorized by or conducted strictly in compliance with
18 this policy and its accompanying procedures.

19
20 Users who disregard this policy and its accompanying procedures may have their
21 use privileges suspended or revoked, and disciplinary action taken against them.
22 Users granted access to the Network/Internet through the District's computers
23 assume personal responsibility and liability, both civil and criminal, for uses of the
24 Network/Internet not authorized by this policy and its accompanying procedures.
25 Furthermore, pursuant to State law, staff members shall not use the District's
26 computer resources to knowingly distribute to a minor any material that is obscene
27 and harmful to minors, as defined in F.S.847.012, in any format and/or by any
28 manner. Any staff member who knowingly distributes any such material to a minor
29 also commits a felony under State law, and is subject to disciplinary action up to
30 and including termination.

31 Staff members shall not access social media for personal use on the District's
32 network, but shall be permitted to access social media for educational use only after
33 submitting a plan for that educational use and securing the Principal's approval of
34 that plan in advance.

35
36 An employee's personal or private use of social media, such as FaceBook, Twitter,
37 MySpace, blogs, etc., may have unintended consequences. While the Board respects
38 it's employees' First Amendment rights, those rights do not include permission to
39 engage in conduct that violates Board policies, the Code of Ethics of the Education
40 Profession in Florida, The Principles of Professional Conduct for the Education
41 Profession in Florida, or any other state or Federal laws, and may result in
42

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2
3 [disciplinary action. This warning includes staff members' online conduct that occurs](#)
4 [on school property including from the employee's computer.](#)

5
6 [Staff members retain the rights of communication per collective bargaining purposes](#)
7 [and union organization activities.](#)
8
9

10 Federal and State law forbids schools and their employees from using or disclosing
11 student education records without parental consent. (See Policy 8330 – Student
12 Records) Posting personally identifiable information about students in any way on
13 the Internet is, therefore, prohibited. Staff members, who violate State and Federal
14 law, as well as Board policy, related to the disclosure of personally identifiable
15 information about students might be disciplined. Further, Staff members who
16 similarly violate State and Federal law, as well as Board policy, related to the
17 disclosure of confidential employee information might also be disciplined.

18 F.S. 1001.41, 1012.32

19 H.R. 4577, P.L. 106-554, Children's Internet Protection Act of 2000

20 P.L. 110-385, Title II, Protecting Children in the 21st Century Act

21 47 U.S.C. 254(h),(1), Communications Act of 1934, as amended

22 20 U.S.C. 6801 et seq., Part F, Elementary and Secondary Education Act of 1965,
23 as amended

24 20 U.S.C. 6777, 9134 (2003)

25 18 U.S.C. 2256

26 18 U.S.C. 1460

27 18 U.S.C. 2246

28 76 F.R. 56295

29 © **NEOLA 2012**

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ELECTRONIC MAIL

2 The School Board is committed to the effective use of electronic mail by all
3 employees of the District in conduct of their official duties. The intent is to assist
4 employees in using electronic messages. It is not meant to limit or discourage the
5 use of electronic mail for conducting business. Rather, it is to establish a
6 framework for the proper use of electronic mail as an official business tool.

7 As required by State law, the following statement shall be posted in a conspicuous
8 location on the District's website:

9 "Under Florida law, e-mail addresses are public records. If you do not want
10 your e-mail address released in response to a public records request, do not
11 send electronic mail regarding official business to the District or any of its
12 employees. Instead, contact the District or individual employee by phone or
13 in writing."

14 The District complies with all Federal and State laws pertaining to electronic mail.
15 State and Federal law exempts certain documents and information within
16 documents from disclosure, no matter what their form. Before electronic mail is
17 released pursuant to a public records request, all exempt information in it must be
18 redacted.

19 The Board does not authorize the use of its proprietary computers and computer
20 network ("network") to accept, transmit, or distribute unsolicited bulk e-mail sent
21 from the Internet to network e-mail accounts. In addition, Internet e-mail sent, or
22 caused to be sent, to or through the network that makes use of or contains invalid
23 or forged headers, invalid or non-existent domain names, or other means of
24 deceptive addressing will be deemed to be counterfeit. Any attempt to send or cause
25 such counterfeit e-mail to be sent to or through the network is not authorized by the
26 District and is prohibited by Part III of Chapter 668 of State law. Similarly, e-mail
27 that is relayed from any third party's mail servers without the permission of that
28 third party, or which employs similar techniques to hide or obscure the source of the
29 e-mail, is also an unauthorized use of the network, and is prohibited by Part III of
30 Chapter 668 of State law. Further, the District does not authorize the harvesting or
31 collection of network e-mail addresses for the purposes of sending unsolicited e-
32 mail.

1 The District reserves the right to take all legal and technical steps available to
2 prevent unsolicited bulk e-mail or other unauthorized e-mail from entering, utilizing,
3 or remaining within the network. Nothing in this policy is intended to grant any
4 right to transmit or send e-mail to, or through, the District's network. The District's
5 failure to enforce this policy in every instance in which it might have application
6 does not amount to a waiver of District rights.

7 Unauthorized use of the network in connection with the transmission of unsolicited
8 bulk e-mail, including the transmission of counterfeit e-mail, may result in civil and
9 criminal penalties against the sender.

10
11 Further, the Board prohibits adults from knowingly distributing to minors any
12 material that is obscene and harmful to minors, as defined in F.S.847.012, in any
13 format through e-mail sent, or caused to be sent, to or through the District's
14 network. An adult who knowingly distributes any such material to a minor through
15 e-mail sent or caused to be sent, to or through the District's network also commits a
16 felony under State law, and is subject to disciplinary action up to and including
17 termination.

18 | F.S. 119.011, 257.05, 668.60 et seq., 668.701 et seq., [847.012](#)

19 © **NEOLA 2011**

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PUBLIC RECORDS

2 The School Board recognizes its responsibility to maintain the public records of this
3 District and to make such records available for inspection and reproduction.

4 Exemptions from Public Records

5 “Public Records” are defined in State statutes; however, “public records” do not
6 include student records, medical records, documents containing genetic
7 information, trial preparation records, confidential law enforcement investigatory
8 records, records of release of which is prohibited by State or Federal law, and any
9 other exceptions set forth in Florida Law. Confidential law enforcement
10 investigatory records, medication records, and trial preparation records are as
11 defined in Florida law.

12 Personally identifiable information of a dependent child of a current or former officer
13 or employee of the School District, who is insured by a group insurance plan
14 provided by the District, is exempt from public records requirements as set forth in
15 the State Constitution and State statutes. This exemption applies to all personally
16 identifiable information held by the District.

17 The identity of a school or postsecondary educational institution, the personally
18 identifiable information of any District personnel, or any specific allegations of
19 misconduct obtained or reported pursuant to an investigation of a testing
20 impropriety conducted by the Department of Education are confidential and exempt
21 from the constitutional public records provisions until the conclusion of the
22 investigation or until such time as the investigation ceases to be active.

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

29
30 A. concluded the investigation with a finding not to proceed with
31 disciplinary action or file charges, or

32
33 B. concluded the investigation with a finding to proceed with
34 disciplinary action and/or to file charges. If the investigation results
35 in such a finding, the District shall also file a legally sufficient
36 complaint regarding the misconduct as required by State law and

Policy 8141 - Mandatory Reporting of Misconduct by Certificated
Employees.

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.

Access to Public Records

Pursuant to State law, the Superintendent shall appoint a Records Management Liaison Officer (RMLO), who shall serve as the primary point of contact between the District and the Division of Library and Information Services of the Florida Department of State, which is the agency responsible for the State's records management program. The Superintendent may also appoint a Custodian of Records for the District who shall be responsible for implementing the requirements in State law and the State's records management program regarding the public records maintained by the District.

1 Any individual may inspect and request copies of public records of this District
2 during the regular business hours of the office in which such records are
3 maintained. The District may not require requests for public records to be in
4 writing, nor may the person requesting the information be required to disclose
5 name, address, or phone number unless specifically required to do so by law. The
6 Superintendent is authorized to grant or refuse access to the records of this District
7 in accordance with the intent of this policy and applicable law.

8 Every person who has custody of a public record shall permit the record to be
9 inspected and copied by any person desiring to do so, at any reasonable time, under
10 reasonable conditions, and under supervision of the custodian of public records.

11 A District employee who has custody of public records may designate another
12 District employee to permit the inspection and copying of public records, but must
13 disclose the identity of the designee to the person requesting to inspect or copy the
14 public records.

15
16 [No record in a personnel file which is confidential and exempt from inspection and](#)
17 [copying pursuant to applicable law shall be disclosed except as provided by](#)
18 [applicable law.](#)

19 A custodian of public records and/or his/her designee must promptly acknowledge
20 requests to inspect or copy records promptly and respond to such requests in good
21 faith. A good faith response includes making reasonable efforts to determine from
22 other officers or employees of the School District whether such a record exists, and,
23 if so, the location at which the record can be accessed. Upon determination that the
24 requested record exists, it must be reviewed to determine whether it contains any
25 information that would be statutorily exempt from public inspection or copying as
26 provided by law. See Policy 8350 – Confidentiality.

27 Duplicated copies or certified copies of the District's public records shall be provided
28 upon payment of the appropriate fee set forth in the Florida statutes. If the nature
29 or volume of the public records requested will require extensive use of information
30 technology resources or more than fifteen (15) minutes of clerical or supervisory
31 assistance by District personnel, a special service charge attributable to the
32 extensive use of the information technology resources and/or the labor cost of the
33 personnel providing the service will be collected as permitted by State law.

34 In addition, the actual cost of duplication will be collected for copies of the District's
35 public records in a form other than a duplicated copy. The special service charge
36 will also be collected if the requested copies of the public records in a form other
37 than duplicated copy will require extensive use of information technology resources
38 or more than fifteen (15) minutes of clerical or supervisory assistance by District
39 personnel as permitted by State law.

1 If the request for copies of a public record in any form could result in the collection
2 of a special service charge, an estimate of the fee that will be due and payable shall
3 be provided to the requestor. The duplication of the requested records will
4 commence upon payment of the estimated fee by the requestor.

5 No public record may be removed from the office in which it is maintained, except by
6 a Board employee in the course of the performance of his/her duties.

7 All District records will be maintained in accordance with general records schedules
8 GS1-SL and GS7, as established by the Department of State.

9 | F.S. 119.07, 119.011(11), [119.071\(2\)\(k\)](#), 257, 257.36(5)(a)
10 20 U.S.C. 1232g
11 42 U.S.C. 2000ff et seq., The Genetic Information Nondiscrimination Act
12 29 C.F.R. Part 1635
13 Article I, Section 24, State Constitution
14 F.A.C. 1B-24.001, 1B-24.003, 1B-26.0021, 1B-26.003
15 FL Atty. Gen. Opinion 00-11
16 579 So.2d 267 (1st DCA 1991)
17 Board of County Commissions of Highlands County v. Colby (FL 2d DCA 2008)

18 © **NEOLA 2011**

NEW POLICY – VOL. 14 NO. 1

RECEIPT OF LEGAL DOCUMENTS BY DISTRICT EMPLOYEES

Service of Process on the School Board

Pursuant to Florida law, in all suits against the Board, service of process shall be had on the Chair of the Board or, if s/he cannot be found, on the Superintendent as executive officer of the Board or, in the absence of the Chair and the Superintendent, on another member of the Board.

Service of Legal Documents on Board Employees

~~District employees~~ The School District shall not accept on an employee's behalf service of legal documents not arising out of their non-employment responsibilities while on District premises or during work hours.

District employees may be served with legal documents arising out of the performance of their employment responsibilities directing them to appear with or without documents and testify at a deposition or hearing, or requesting them to produce student or employee records.

An employee served with legal documents in his/her official capacity as a Board employee shall immediately provide copies of those documents to his/her principal or site administrator.

The principal or site administrator shall immediately furnish copies of the documents to

the Superintendent

the Board attorney,

~~the staff attorney,~~

and shall follow his/her guidance as to how to proceed.

Confidential personnel or student records are exempt from disclosure except pursuant to, among other grounds, a lawfully issued subpoena or court order (see Policy 8330 and Policy 8310). Discovery seeking the disclosure of personal observation and opinion pertaining to student behavior, academic performance or similar topics may call for the disclosure of personally identifiable student information, which is likewise confidential and exempt from disclosure.

The principal or a site administrator shall ensure that only the records specifically identified in the subpoena or order are released. In cases where, in responding to a subpoena or order, information is developed or summarized from any of the contents of a student's educational record, a copy of that information and a statement of the purpose for which it was prepared shall be filed in the cumulative folder.

~~() The principal or site administrator shall accompany the employee to the deposition or hearing if it is determined that his/her presence is in the best interest of the Board.~~

~~The superintendent shall develop administrative procedures to implement this policy.~~

Actions/Litigation Against the School Board

In actions/litigation against the Board, it is not unusual for District employees to be served with subpoenas and/or called as witnesses in their official capacities. District legal counsel and the Superintendent will assist District employees in these matters.

Independent Legal Counsel

This policy is not intended to prohibit District employees from seeking their own independent legal counsel regarding their contemplated actions.

F.S. 1001.40

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EMERGENCY EVACUATION OF SCHOOLS

2 | The School Board recognizes that its responsibility for the safety of students ~~extends~~
3 | ~~to possible natural and man-made disasters~~ and staff requires emergency
4 | management and emergency preparedness procedures for all public schools in the
5 | District, including emergency notification procedures for life-threatening
6 | emergencies, including, but not limited, fires; natural disasters; bomb threats;
7 | weapon-use and hostage situations; hazardous materials or toxic chemical spills;
8 | weather emergencies, including hurricanes, tornadoes, and severe storms; and
9 | exposure as a result of a manmade emergency and that such emergencies are best
10 | and that such emergencies are best met by preparedness and planning.

11 | ~~The Board authorizes~~ Pursuant to Policy 8405 - School Safety and Security, the
12 | Superintendent shall develop, and revise as necessary, a School Safety Plan to
13 | provide for the safety and welfare of the students and staff, as well as a system of
14 | emergency preparedness and accompanying procedures ~~which shall~~ that provide
15 | that for the following:

- 16 | A. the health and safety of students and staff are safeguarded;
- 17 | B. ~~embraces~~ a collaborative effort with community emergency
18 | responders;
- 19 | C. the time necessary for instructional purposes is not unduly diverted;
- 20 | D. minimum disruption to the educational program occurs;
- 21 | E. students are helped to learn self-reliance and trained to respond
22 | sensibly to emergency situations;
- 23 | F. ~~the a~~ system ~~is~~ supported by ongoing training that will include
24 | practical application and appropriate “drills” as required by
25 | F.S. 1001.42;
- 26 | G. evacuation drills should represent actual emergencies, including,
27 | but not limited to firearm, natural disasters, and bomb threats;
- 28 | H. floor plans of each school must be provided to all community
29 | emergency responders in support of evacuation procedures.
- 30 | I. a listing of the commonly used alarm system response for specific
31 | types of emergencies and verification by each school that drills have
32 | been provided as required by law and fire protection codes;
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J. 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.

11 F.S. 1001.43, 1006.07, 1013.13

12 © **NEOLA 2004**

1 CRIMINAL BACKGROUND CHECKS FOR EMPLOYMENT AND ACCESS

2 | The safety of ~~its~~ students is of paramount importance to the District. Consistent
3 with this concern for student safety, and in compliance with Florida law, the District
4 requires that all non-instructional contractual personnel who are permitted access
5 on school grounds when students are present, who have direct access to students,
6 or who have access to or control of school funds must meet Level 2 screening
7 requirements as described in State law.

8 For purposes of this policy a "non-instructional contractor" shall mean any vendor,
9 individual, or entity under contract with a school or with the School Board who
10 receives remuneration for services performed for the District or a school, but who is
11 not otherwise considered an employee of the District. The term also includes any
12 employee of a contractor who performs services for the District or school under the
13 contract, as well as any subcontractor and employees of that subcontractor.

14 All non-instructional contractors shall be informed that they are subject to criminal
15 background checks.

16 Further, every five (5) years following the initial entry into a contract with the Board
17 or a school in a capacity described above, each person who is so employed as a
18 vendor, individual, or employee of a contractor with the School District must meet
19 Level 2 screening requirements.

Although the information contained in the reports received is confidential, pursuant
to State law the District shall share information received as the result of the criminal
background check with other school districts upon request from another district.

20 ~~The information contained in the reports received is confidential. The District shall~~
21 ~~not share information received as the result of the criminal background check with~~
22 ~~other school districts.~~

23 A noninstructional contractor who has a criminal history records check and meets
24 the screening requirements set forth in State law shall be permitted to have access
25 on school grounds when students are present, to have direct contact with students,
26 or to have access to or control of school funds as required by the scope of their
27 employment.

1 **Exemptions**

2 The following noninstructional contractors shall be exempt from the screening
3 requirements set forth in State law:

4 A. Non-instructional contractors who are under the direct supervision
5 of a School District employee are exempt from the screening
6 requirements set forth in State law. Pursuant to State law, “direct
7 supervision” means that a School District employee or contractor,
8 who has had a criminal history records check and has met the
9 screening requirements, is physically present with a non-
10 instructional contractor when the non-instructional contractor has
11 access to a student and the access remains in the School District
12 employee’s or the qualified contractor’s line of sight.

13
14 However, if a noninstructional contractor who was exempt because
15 s/he is under the direct supervision of a District employee or a
16 contractor who has met the criminal history records check screening
17 requirements is no longer under direct supervision of that employee
18 or contractor who has met the criminal history records check
19 screening requirement, said non-instructional contractor shall not
20 be permitted on school grounds when students are present until
21 (s)he meets the screening requirements set forth in State law or until
22 such direct supervision can be assured.

23 B. A non-instructional contractor who is required by law to undergo a
24 Level 2 background screening pursuant to F.S. 435.04 for licensure,
25 certification, employment, or other purposes and who submits
26 evidence of meeting the following criteria:

- 27 1. The contractor meets the screening standards in F.S. 435.04.
- 28 2. The contractor’s license or certificate is active and in good
29 standing, if the contractor is a licensee or certificate holder.
- 30 3. The contractor completed the criminal history check within
31 five (5) years prior to seeking access to school grounds when
32 students are present.

33 C. A law enforcement officer, as defined in F.S. 943.10, who is assigned
34 or dispatched to school grounds by his/her employer.

1 D. An employee or medical director of an ambulance provider, licensed
2 pursuant to Chapter 401 of State law, who is providing services
3 within the scope of part III of Chapter 401 of State law on behalf of
4 such ambulance provider.

5 E. Non-instructional contractors who remain at a site where students
6 are not permitted if the site is separated from the remainder of the
7 school grounds by a single chain-link fence of six (6) feet in height.

8 F. A non-instructional contractor who provides pickup or delivery
9 services and those services involve brief visits on school grounds
10 when students are present.

11 A School District may not subject a contractor who meets the requirements set forth
12 in State law to an additional criminal history check. Upon submission of evidence
13 and verification by the School District, the School District must accept the results of
14 the criminal history check for the contractor.

15 A non-instructional contractor who is exempt under this policy from the screening
16 requirements set forth in State law is subject to a search of his/her name or other
17 identifying information against the registration information regarding sexual
18 predators and sexual offenders maintained by the Department of Law Enforcement
19 under F.S. 943.043 and the National Sex Offender Public Registry maintained by the
20 United States Department of Justice. The School District shall conduct the search
21 required under this subsection without charge or fee to the contractor.

22 **Additional Obligations**

23 A non-instructional contractor who is subject to a criminal history check under this
24 policy shall inform a School District if s/he has completed a criminal history check
25 in another school district within the last five (5) years. The School District may not
26 charge the contractor a fee for verifying the results of his/her criminal history check.

27 If, for any reason, following entry into a contract in a capacity described this policy,
28 the fingerprints of a person who is so employed or under contract with the School
29 District as a non-instructional contractor are not retained by the Department of Law
30 Enforcement under State law, the person must file a complete set of fingerprints
31 with the Superintendent of the employing or contracting school district.

1 Disqualifying Offenses

2 A non-instructional contractor for whom a criminal history check is required under
3 this policy may not have been convicted of any of the following offenses designated
4 in the Florida statutes, any similar offense in another jurisdiction, or any similar
5 offense committed in this State which has been redesignated from a former provision
6 of the Florida statutes to one (1) of the following:

- 7 A. Any offense listed in F.S. 943.0435(1)(a)1. relating to the registration
8 of an individual as a sexual offender.
- 9 B. Any offense under F.S. 393.135 relating to sexual misconduct with
10 certain developmentally disabled clients and the reporting of such
11 sexual misconduct.
- 12 C. Any offense under F.S. 394.4593 relating to sexual misconduct with
13 certain mental health patients and the reporting of such sexual
14 misconduct.
- 15 D. Any offense under F.S. 775.30 relating to terrorism.
- 16 E. Any offense under F.S. 782.04 relating to murder.
- 17 F. Any offense under F.S. 787.01 relating to kidnapping.
- 18 G. Any offense under Chapter 800 of State law relating to lewdness and
19 indecent exposure.
- 20 H. Any offense under F.S. 826.04 relating to incest.
- 21 I. Any offense under F.S. 827.03 relating to child abuse, aggravated
22 child abuse, or neglect of a child.

23 For purposes of this policy, "convicted" means that there has been a determination
24 of guilt as a result of a trial or the entry of a plea of guilty or nolo contendere,
25 regardless of whether adjudication is withheld, and includes an adjudication of
26 delinquency of a juvenile as specified in F.S. 943.0435. Additionally, "conviction of a
27 similar offense" includes, but is not limited to, a conviction by a Federal or military
28 tribunal, including court-martials conducted by the Armed Forces of the United
29 States, and includes a conviction or entry of a plea of guilty or nolo contendere
30 resulting in a sanction in any State of the United States or other jurisdiction.
31 Further, a "sanction" includes, but is not limited to, a fine, probation, community
32 control, parole, conditional release, control release, or incarceration in a State
33 prison, Federal prison, private correctional facility, or local detention facility.

1 **Duty to Inform**

2 Under penalty of perjury, each person who is under contract in a capacity described
3 in this policy must agree to inform his/her employer or the party with whom s/he is
4 under contract within forty-eight (48) hours if convicted of any disqualifying offense
5 while s/he is under contract in that capacity. A contractor who willfully fails to
6 comply with this subsection commits a felony of the third degree, punishable as
7 provided in F.S. 775.082 or 775.083. If the employer of a non-instructional
8 contractor or the party to whom the non-instructional contractor is under contract
9 knows the non-instructional contractor has been arrested for any of the
10 disqualifying offenses listed above, and authorizes the non-instructional contractor
11 to be present on school grounds when students are present, such employer or such
12 party commits a felony of the third degree, punishable as provided in F.S. 775.082
13 or 775.083.

14 **Failure to Meet Level 2 Requirements**

15 If it is found that a person who is under contract in a capacity described in this
16 policy does not meet the Level 2 requirements, and/or has been convicted of any of
17 the offenses listed above, the person shall be immediately suspended from working
18 in the capacity of a non-instructional contractor and having access to school
19 grounds, and shall remain suspended until final resolution of any appeals and/or
20 the conviction is set aside in any post conviction proceeding.

21 **Sexual Predators**

22 A non-instructional contractor who is identified as a sexual predator or sexual
23 offender in the registry search shall not be permitted on school grounds when
24 students are present. Upon determining that a non-instructional contractor shall
25 not be permitted on school grounds because of his/her status as a sexual predator
26 or sexual offender, the District shall notify the vendor, individual, or entity under
27 contract within three (3) business days.

28 **Board's Duty to Notify Contractor of Denial of Access**

29 If a School District has reasonable cause to believe that grounds exist for the denial
30 of a non-instructional contractor's access to school grounds when students are
31 present, it shall notify the contractor in writing, stating the specific record that
32 indicates noncompliance with the standards set forth in this policy. It is the
33 responsibility of the affected non-instructional contractor to contest his/her denial.
34 The only basis for contesting the denial is proof of mistaken identity or that an
35 offense from another jurisdiction is not disqualifying under those offenses listed
36 above.

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4 The uniform, Statewide identification badge will be recognized by the District and
5 must be visible at all times that a non-instructional contractor is on school grounds.
6 The identification badge is valid for a period of five (5) years. A contractor who is
7 arrested for any disqualifying offense is required to inform his/her employer or the
8 party to whom s/he is under contract within forty-eight (48) hours. If a contractor
9 provides such notification, the contractor must, within forty-eight (48) hours, return
10 the identification badge to the school district that issued the badge.

11
12 State law requires the FLDOE to determine a uniform cost that a school district may
13 charge a contractor for receipt of the identification badge, which must be borne by
14 the recipient of the badge. These provisions do not apply to non-instructional
15 contractors who are exempt from background screening requirements.
16

17 **Penalty for Violation**

18 A non-instructional contractor who is present on school grounds in violation of this
19 section commits a felony of the third degree, punishable as provided in F.S. 775.082
20 or 775.083.

21 F.S. . 775.082, 775.083, 1012.465, 1012.467, 1012.468

22 © **NEOLA 2011**

REPLACEMENT OF CURRENT POLICY BY STAFF

1

WELLNESS

2 As required by law, the School Board establishes the following wellness policy for the
3 School District.

4 The Board recognizes that good nutrition and regular physical activity affect the
5 health and well-being of the District's students. Furthermore, research suggests
6 that there is a positive correlation between a student's health and well-being and
7 his/her ability to learn. Moreover, schools can play an important role in the
8 developmental process by which students establish their health and nutrition habits
9 by providing nutritious meals and snacks through the schools' meal programs, by
10 supporting the development of good eating habits, and by promoting increased
11 physical activity both in and out of school.

12 The Board, however, believes this effort to support the students' development of
13 healthy behaviors and habits with regard to eating and exercise cannot be
14 accomplished by the schools alone. It will be necessary for not only the staff, but
15 also parents and the public at large to be involved in a community-wide effort to
16 promote, support, and model such healthy behaviors and habits.

17 The Board sets the following goals in an effort to enable students to establish good
18 health and nutrition habits:

19 A. With regard to nutrition education, the District shall:

20 1. Nutrition education shall be included in the sequential,
21 comprehensive Health curriculum in accordance with the
22 curriculum standards and benchmarks established by the
23 State.

24 2. Nutrition education shall extend beyond the classroom by
25 engaging and involving the school's food service staff.

26 3. Nutrition education posters, such as the New Meal Pattern
27 Basics, will be displayed in the cafeteria.

28 4. The school cafeteria shall serve as a learning lab by allowing
29 students to apply the knowledge, attitudes, and skills taught
30 in the classroom when making choices at mealtime.

1 B. With regard to physical activity, the District shall:

2 1. Physical Education

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A sequential, comprehensive physical education program (including physical activities) shall be provided for students including those with disabilities, special health care needs, and in alternative educational settings (to the extent consistent with students' IEPs), in accordance with the standards and benchmarks established by the State.

10

2. Physical Activity

11

12

13

Physical activity and movement shall be integrated, when possible, across the curricula and throughout the school day.

14

C. With regard to other school-based activities the District shall:

15

1. The schools shall schedule mealtimes so there is minimum disruption by bus schedules, recess, and other special programs or events.

16

17

18

2. The school shall provide attractive, clean environments in which the students eat.

19

20

3. Schools in our system utilize electronic identification and payment systems, therefore, eliminating any stigma or identification of students eligible to receive free and/or reduced meals.

21

22

23

24 Furthermore, with the objectives of enhancing student health and well-being, and
25 reducing childhood obesity, the following guidelines are established:

26

A. In accordance with Policy 8500, entitled Food Service, the food service program shall comply with Federal and State regulations pertaining to the selection, preparation, consumption, and disposal of food and beverages as well as to the fiscal management of the program.

27

28

29

30

31

B. The sale of foods of minimal nutritional value in the food service area during the lunch period is prohibited.

32

- 1 C. As set forth in Policy 8531, entitled Free and Reduced Price Meals,
2 the guidelines for reimbursable school meals are not less restrictive
3 than the guidelines issued by the U.S. Department of Agriculture
4 (USDA).
- 5 D. The food service program will strive to be financially self-supporting;
6 however, if it is necessary to subsidize the operation, it will not be
7 through the sale of foods with minimal nutritious value.
- 8 E. The food service program will provide all students affordable access
9 to the varied and nutritious foods they need to be healthy and to
10 learn well.
- 11 F. All foods available on campus during the school day shall comply
12 with the current USDA Dietary Guidelines for Americans, including
13 competitive foods that are available to students a la carte in the
14 dining area, as classroom snacks, from vending machines, for
15 classroom parties, or at holiday celebrations.
- 16 ~~G. All foods available to students in the dining area during school food~~
17 ~~service hours shall comply with the current USDA Dietary~~
18 ~~Guidelines for Americans, including competitive foods available to~~
19 ~~student a la carte or from vending machines.~~
- 20 ~~H. All foods available to students on campus during the school day and~~
21 ~~outside school food service hours shall comply with the current~~
22 ~~USDA Dietary Guidelines for Americans, including foods available to~~
23 ~~students as classroom snacks, from vending machines for fund~~
24 ~~raisers, for classroom parties, or at holiday celebrations.~~
- 25 ~~I. All foods available on campus at any time shall comply with the~~
26 ~~current USDA Dietary Guidelines for Americans, including~~
27 ~~competitive foods that are available to students a la carte in the~~
28 ~~dining area, as well as foods that are served as classroom snacks,~~
29 ~~from vending machines, for fund raisers, for classroom parties, at~~
30 ~~holiday celebrations, at concession stands, or at any school related~~
31 ~~event.~~
- 32 GJ. The school food service program may involve students, parents,
33 staff, and/or school officials in the selection of competitive food
34 items to be sold in the schools.

1 | HK. The school shall prepare and distribute to staff, parents, and
2 | after-school program personnel a list of snack items that comply
3 | with the current USDA Dietary Guidelines for Americans.

4 | ~~L. The food service program shall be administered by a qualified~~
5 | ~~nutrition professional.~~

6 | IM. The food service program shall be administered by a director who is
7 | properly qualified, certificated, licensed, or credentialed, according
8 | to current professional standards.

9 | JN. All food service personnel shall receive pre-service training in food
10 | service operations.

11 | KE. Continuing professional development shall be provided for all staff of
12 | the food service program.

13 | The Superintendent has the operational responsibility for measuring and evaluating
14 | the District's implementation and progress under this policy.

15 | ~~Upon the recommendation of the Superintendent, the Board shall appoint members~~
16 | ~~of a committee who will review this policy annually. The committee shall include~~
17 | ~~representative(s) of the Board, the administration, the food and nutrition services~~
18 | ~~department, parents, students, and the public. After measuring and evaluating the~~
19 | ~~progress towards achieving the goals set forth herein, the committee shall submit a~~
20 | ~~report to the Superintendent and Board that includes a summary of their evaluation~~
21 | ~~and lists any recommended changes to this policy.~~

The superintendent shall assign members of an ad hoc committee to review this
policy annually and recommend changes to the superintendent. The committee
shall include representatives of the administration, the food and nutritional services
department, parents, students and the public. After measuring and evaluating the
progress toward achieving the goals set forth herein and reviewing the changes
from the committee, the superintendent shall submit to the board on an annual
basis a summary of the evaluation and any recommended changes to this policy.

22 | 42 U.S.C. 1751 et seq.

23 | 42 U.S.C. 1771 et seq.

24 | F.S. 1001.41, 1001.42, 1001.43, 1006.06, 1006.0605, 1006.0606

25 | F.A.C. 6A-7.0411

26 | © **NEOLA 2010**

1

BUS DRIVER CERTIFICATION

2 It is the policy of the School Board that all bus drivers obtain and hold proper
3 certification under standards for school bus drivers established within Florida laws
4 and the District's safe driver plan. It is also the purpose of this Board to protect its
5 students from drivers whose certification is invalidated by Florida law or the
6 District's safe driver plan. Any employee who operates a school bus with a
7 suspended or revoked license or a license that is otherwise disqualified shall be
8 subject to disciplinary action up to and including dismissal.

9

BUS OPERATOR QUALIFICATIONS, CERTIFICATION, DISCIPLINE, AND TERMINATION

11

12

13

Purpose

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Applicants

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The Board requires that each applicant for a bus operator's position possess a valid Florida Commercial Driver License Class B with Passenger and S Endorsements, together with an acceptable driving record, a current valid medical examiner's certificate, and such other licenses and endorsements as may be required by applicable law and regulation, and meet all other minimum qualifications as may be required by Federal law, State law, State Board Rule, Board policy, and the District's safe driver plan or be able to meet such requirements within a reasonable time period. The driving record of all applicants shall be obtained from the Florida Department of Highway Safety and Motor Vehicles (DHSMV) and reviewed by the District as and when required by law to verify an acceptable driving history and compliance with the standards of this policy and applicable law and regulation. An applicant who is determined by the criminal background check required of all applicants to have been convicted of a crime of moral turpitude shall not be employed as a school bus operator.

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At the time of initial employment, the Board shall require that the operator of a school bus meet the following requirements:

- A. has five (5) years of licensed driving experience;
- B. has submitted to the Superintendent a written application for employment in a form prescribed by the Board; and
- C. has filed a set of fingerprints for the purpose of the required background check for determining criminal record.

~~An applicant who is determined by the criminal background check required of all applicants to have been convicted of a crime of moral turpitude shall not be employed as a school bus operator.~~

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4 Any of the following infractions or offenses will render a candidate unqualified and,
5 therefore, ineligible for employment:
6

- driving under the influence within the previous 7 years.
- more than twenty (20) points on license
- more than 00 (X) moving violations including adjudication withheld within the previous three years of the application

7 **Employees**

8
9 Prior to transporting students on a school bus each operator shall meet the following
10 requirements:
11

- A. hold a valid commercial driver license with a passenger endorsement and a school bus endorsement, and air brakes;
- B. successfully complete a minimum of forty (40) hours of preservice training consisting of at least twenty (20) hours of classroom instruction and eight (8) hours of behind-the-wheel training based upon the Department's Basic School Bus Operator Curriculum, Revised 2006;
- C. demonstrate the ability to prepare required written reports;
- D. be physically capable of operating the vehicle as determined by physical examination, given by a physician designated by the Board, and as determined by a dexterity test administered by the District;
- E. demonstrate physical and mental capabilities required to carry out all assigned responsibilities as a school bus operator; and
- F. meets the qualifications described in 49 C.F.R. Part 391, relating to physical qualifications and examination, which includes the physical standards established by the Federal Motor Carrier Safety Administration pursuant to 49 C.F.R. Sections 391.41 and 391.43

12
13 The District shall issue a certificate of training to each operator who successfully
14 completes the forty (40) hours of preservice training provided by the Commissioner.
15

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4 In addition to the requirements set forth above, a bus operator employed by the
5 Board shall at all times during the term of their employment maintain an acceptable
6 driving record, possess a current valid medical examiner's certificate, hold such
7 other licenses and endorsements as may be required by applicable law and
8 regulation, and meet all other minimum qualifications as may be required by
9 Federal law, State law, State Board rule, Board policy, and the District's safe driver
10 plan.

11
12 It is the intent of this Board to protect its students from drivers whose certification
13 is invalidated under Florida law or the District's safe driver plan. Any employee who
14 operates a school bus with a license s/he knows, or should have known, is
15 suspended or revoked shall be

16 subject to discipline, up to and including termination.

~~subject to termination.~~

~~terminated.~~

17
18 The driving record of all school bus operators shall be obtained and reviewed prior to
19 each fall semester, and shall be subject to continuous screening by using the
20 Automated School Bus Driver's License Record Check System though the Florida
21 Department of Motor Vehicles and Highway Safety database.

22
23 Any bus operator whose driving record is found to include a plea of guilty, nolo
24 contendere, or adjudication withheld of guilt for any of the following infractions shall
25 be subject to disciplinary action up to and including termination in accordance with
26 the District's safe driver plan:

27 driving under the influence

falsifying an accident report

at fault accident resulting in a fatality

more than twenty (20) points on license

passing a stopped school bus

28

1
2

reckless driving

more than two (2) careless driving infractions within any one (1) year period

failing to give notice of a crash to a local police department or county sheriff when such crash results in injury to or death of any persons or damage to any vehicle or other property in an apparent amount of at least \$500

3

fleeing or attempting to elude a police officer
↓

speeding in a school zone
↓

railroad crossing offenses
↓

leaving the scene of an accident involving injuries or property damage
↓

more than _____ () moving violations including adjudication withheld

speeding in excess of twenty-one (21) miles per hour over posted speed limit
↓

loss of or suspension of driver's license for traffic related offenses/violations of F.S. Chapter 316, or multiple non-traffic related offenses
↓

more than _____ () points on license

use of a wireless communication device in while operating a motor vehicle for non-voice interpersonal communication, including, but not limited to, texting, e-mailing, instant messaging, and snap chatting which is a violation of F.S. 316.305

4
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4 In addition, a bus operator who violates Board policies regarding the unnecessary
5 idling of school buses or using a wireless communication device while operating a
6 school bus shall be subject to disciplinary action in accordance with the District's
7 safe driver plan District's policy.
8

9 All bus operators must conform to the provisions of 49 C.F.R., Part 40 and Part 382,
10 relating to the substance abuse testing and alcohol detection program. A driver
11 testing positive for a controlled substance under the provisions noted above shall be
12 terminated from school bus driving duties.
13

14 ~~All bus operators are required to sign a driver's license status statement for each~~
15 ~~pay period, attesting that bus operator has not received any point violation in the~~
16 ~~interim. Falsification may result in disciplinary action, up to and including~~
17 ~~termination.~~
18

19 All bus operators are required to submit to follow-up criminal background checks in
20 accordance with State law.
21

22 At least annually, the Board shall require that each operator of a school bus meets
23 the following requirements:
24

- A. successfully complete the requirements prescribed by this policy;
- B. successfully complete a minimum of eight (8) hours of inservice
training related to the operator's responsibilities for transporting
students;
- C. successfully pass a dexterity test administered by the District and
maintain a valid Medical Examiners Certificate verifying that the
operator meets the requirements of 49 C.F.R. Part 391.

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4 At the time of reemployment, the Board shall assure that each school bus operator
5 meets all of the requirements contained herein. If not more than a twelve (12)
6 continuous calendar month, but greater than 30 workdays break in service has
7 occurred, an operator shall be required to complete eight (8) hours of inservice
8 training related to their responsibilities for transporting students prior to driving a
9 school bus with students. If a period exceeding twelve (12) calendar months has
10 occurred, the operator shall be required to successfully complete all of the
11 requirements of this policy.

12
13 A driver involved in a preventable school bus accident, or who is issued a citation for
14 a traffic violation, shall be subject to the disciplinary action established in the
15 District's safe driver plan.

16
17 A driver must conform to the provisions of 49 C.F.R., Part 40 and Part 382, relating
18 to controlled substance and alcohol use and testing. A driver testing positive for a
19 controlled substance and/or alcohol under the provisions noted above shall be
20 terminated from school bus driving duties.

21
22 A driver shall have the duties and responsibilities set forth in State statutes and the
23 Board approved job description.

24
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26
27 F.S. 316.305, 1012.45, 1012.465
28 F.S. Chapters 316 and 1006
29 F.A.C. 6A-3.0141, 6A-3.0151, 6A-3.017
30 49 C.F.R., Part 40, Part 382, Part 391

31
32
33
34 ©

35 ~~A driver involved in a preventable school bus accident, or who is issued a citation for~~
36 ~~a traffic violation, shall be subject to the disciplinary action established in the~~
37 ~~District's safe driver plan.~~

38 ~~A driver must conform to the provisions of 49 C.F.R., Part 40 and Part 382, relating~~
39 ~~to controlled substance and alcohol use and testing. A driver testing positive for a~~
40 ~~controlled substance and/or alcohol under the provisions noted above shall be~~
41 ~~terminated from school bus driving duties.~~

42 ~~A driver shall have the duties and responsibilities set forth in State statutes and the~~
43 ~~Board approved job description.~~

**THE SCHOOL BOARD OF
INDIAN RIVER COUNTY**

OPERATIONS
8600.04/page 8 of 8

- 1 F.S. 1012.45
- 2 F.A.C. 6A-3.0141, 6A-3.0151, 6A-3.017
- 3 49 C.F.R., Part 40 and Part 382

- 4 © **NEOLA 2004**

1 USE OF WIRELESS COMMUNICATION DEVICES
2 BY DISTRICT SCHOOL BUS OPERATORS

3 **REVISED POLICY - VOL. 14, NO. 1**

4 **[NOTE: This policy is required by F.A.C. 6A-3.0171(2)(e)]**

5 Cellular phone use while driving has been found to contribute to school bus
6 crashes. According to the National Safety Council and the National Transportation
7 Safety Board, the risk of collision is considerably greater when using a cellular
8 phone while driving. The use of a cellular phone while driving is a distraction from
9 the driving environment.

10 ~~It shall be the policy of the School Board that WCDs, including WCDs equipped with~~
11 ~~ear pieces, ear buds, headsets, and/or Bluetooth, shall **not** be used for any purpose,~~
12 ~~including, but not limited to, placing or receiving phone calls, sending or receiving~~
13 ~~text messages, or sending or receiving e mails, anytime the operator is actively~~
14 ~~driving a District school bus, with or without students on board.~~

15 ~~For purposes of this policy, Wireless Communications Devices (WCDs) include, but~~
16 ~~are not limited to, cellular and wireless telephones, pagers/beepers, personal digital~~
17 ~~assistants (PDAs), Blackberries/Smartphones, and other WI-FI enabled or~~
18 ~~broadband access devices.~~

19 ~~The mobile radio installed on all District school buses will be the primary~~
20 ~~communication system for District school bus operators. If the mobile bus radio~~
21 ~~fails, and the school bus operator's responsibility for the safety and health of the~~
22 ~~students being transported makes it necessary for the school bus driver to use a~~
23 ~~WCD while performing bus operating duties, the school bus operator will depart the~~
24 ~~roadway, stop the bus in a safe area, and then use the WCD.~~

25 ~~Furthermore, it shall be the policy of the Board that school bus operators shall~~
26 ~~adhere to all District policies pertaining to staff use of WCDs (see Policy 7530.01)~~
27 ~~and two way radios.~~

28 ~~Safety will always be the priority while driving a school bus. Any deviation to the~~
29 ~~above policy will result in disciplinary action as set forth in Board policy or the~~
30 ~~collective bargaining agreement.~~

31 USE OF WIRELESS COMMUNICATION DEVICES
32 BY DISTRICT SCHOOL BUS OPERATORS

1
2 | For purposes of this policy, wireless communication devices (WCDs) means any
3 | handheld device used or capable of being used in a handheld manner, that is
4 | designed or intended to receive or transmit text or character-based messages, access
5 | or store data, or connected to the Internet or any communications service as defined
6 | in F.S. 812.15 and that allows text communications. WCDs include, but are not
7 | limited to, cellular and wireless telephones, pagers/beepers, personal digital
8 | assistants (PDAs), Blackberries/Smartphones, and other Wi-Fi-enabled or
9 | broadband access devices.

10 | [~~] Cellular phone use for voice communication and texting while driving has
11 | ~~been found to contribute to school bus crashes. According to the National~~
12 | ~~Safety Council and the National Transportation Safety Board, the risk of~~
13 | ~~collision is considerably greater when using a cellular phone while driving.~~
14 | ~~The use of a cellular phone while driving is a distraction from the driving~~
15 | ~~environment.~~~~

16 | It ~~shall be~~is the policy of the School Board that WCDs, including WCDs equipped
17 | with ear pieces, ear buds, headsets, and/or Bluetooth, shall **not** be used for any
purpose, including, but not limited to, placing or receiving phone calls, sending or
receiving text messages, or sending or receiving e-mails, anytime the operator is
actively ~~driving~~operating a District school bus, with or without students on board.

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3
4 ~~For purposes of this policy, Wireless Communications Devices (WCDs) include, but~~
5 ~~are not limited to, cellular and wireless telephones, pagers/beepers, personal digital~~
6 ~~assistants (PDAs), Blackberries/Smartphones, and other WI-FI enabled or~~
7 ~~broadband access devices.~~
8

9 The mobile radio installed on all District school buses will be the primary
10 communication system for District school bus operators. If the mobile bus radio
11 fails, and the school bus operator's responsibility for the safety and health of the
12 students being transported makes it necessary for the school bus driver to use a
13 WCD while performing bus-operating duties, the school bus operator will depart the
14 roadway, stop the bus in a safe area, and then use the WCD.
15

16 Furthermore, it shall be the policy of the Board that school bus operators shall
17 adhere to all District policies pertaining to staff use of WCDs (see Policy 7530.01 [and](#)
18 [Policy 8625](#)) and two-way radios.
19

20 Safety will always be the priority while driving a school bus. Any deviation to the
21 above policy will result in disciplinary action as set forth in Board policy or the
22 collective bargaining agreement.
23
24
25

26 F.S. [316.305](#), 1006.21, 1006.22

27 ~~F.A.C. 6A-30171(s)(c)~~

28 F.A.C. 6A-3.0171(2)(e)

29
30
31
32 © **NEOLA 2013**

33 F.S. 1006.21, 1006.22

34 F.A.C. 6A-30171(s)(c)

35 F.A.C. 6A-3.0171(2)(e)

36 © **NEOLA 2009**

NEW POLICY - VOL. 14, NO. 1

BAN ON TEXTING WHILE DRIVING

It is the intent of the School Board to improve roadway safety for operators and passengers of District motor vehicles and buses and motor vehicles being operated on District property.

DEFINITIONS

"Motor vehicle" means all District-owned, operated, rented, contracted or leased passenger vehicles, including school buses, as well as any motor vehicle that is privately owned or leased and is used to transport Board employees and students where such use is subject to Board or Superintendent authorization and approval, or operated by a Board employee while traveling to or from any location on official school business. A motor vehicle (other than a school bus) that is stationary is not being operated and is not subject to the prohibition in this policy. Policy 8606 and Policy 8600.04 further governs the use of wireless communication devices by school bus operators.

"Wireless communication device" means any handheld device used or capable of being used in a handheld manner, that is designed or intended to receive or transmit text or character-based messages, access or store data, or connected to the Internet or any communications service as defined in F.S. 812.15 and that allows text communications. WCDs include, but are not limited to, cellular and wireless telephones, pagers/beepers, personal digital assistants (PDAs), Blackberries/Smartphones, and other Wi-Fi-enabled or broadband access devices.

A Board employee shall not operate a District motor vehicle at any time, or a personal vehicle while driving to/from any location on school business, while manually typing or entering multiple letters, numbers, symbols, or other characters into a wireless communications device or while sending or reading messages on such a device for the purpose of non-voice interpersonal communication, including, but not limited to, communication methods known as texting, e-mailing, instant messaging, and snap chatting.

This prohibition does not apply to those acts authorized by F.S. 316.305 that, include, but are not limited to, the following:

- A. performing certain official duties while operating an authorized emergency vehicle as defined in F.S. 322.01, a law enforcement or fire service professional, or an emergency medical services professional;
- B. reporting an emergency or criminal or suspicious activity to law enforcement authorities;
- C. receiving messages that are:
 - 1. related to the operation or navigation of the motor vehicle;
 - 2. safety-related information, including emergency, traffic, or weather alerts;
 - 3. data used primarily by the motor vehicle; or
 - 4. radio broadcasts.
- D. using a navigation system or device; or
- E. conducting wireless interpersonal communication that does not require manual entry of information or reading text messages, except to activate, deactivate, or initiate a feature or function.

A Board employee who violates this policy is subject to disciplinary action up to and including termination.

- [] Notwithstanding the provisions of F.S. 316.305(3)(c), a Board employee's billing records for a Board-supplied wireless communication device or the testimony of or written statements from appropriate authorities receiving such messages may be admissible as evidence in any District-initiated proceeding to determine whether a violation of this policy has been committed.

F.S. 316.305

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REVISED POLICY - VOL. 14, NO. 1

USE OF SCHOOL BUSES

The primary use of buses owned by the School Board is the safe transportation of students to and from school and other school related activities. All other uses are secondary to this purpose.

Buses will be scheduled for use described below only as they are available so that the regular transportation of students to and from school is not affected.

Only qualified drivers employed by the Board and assigned by the Board's Director of Transportation will operate District buses for any of the uses described herein.

School Related Use

Buses owned by the Board shall be available for transportation of school-related groups participating in interscholastic competition or representing the district or school in activities sponsored by educational agencies.

Such use shall be permitted when it does not interfere with routine transportation of students to and from school.

Use by Non-School Related Groups, Nonprofit Corporations, and Nonprofit Civic Associations and Groups

~~When non-school district related groups request use of buses, the Superintendent is authorized to allow such use, provided it does not interfere with District use requirements.~~

~~Such groups will include nonprofit organizations, including, but not limited to, the Girl Scouts, the Boy Scouts, 4-H Clubs, the Y.M.C.A., community colleges, colleges, universities, and similar groups.~~

~~These groups shall comply with all requirements of the District.~~

~~When used by such non-profit organizations, District buses may be used to transport:~~

~~A. groups of school-age children~~

~~{ } , the majority of whom are enrolled in the District operated schools,~~

~~to and from activities sponsored by such agencies or organizations;
or~~

~~B. adult participants to and from the contracting entity's programs.~~

The Board may enter into agreements with non-school groups, nonprofit corporations and nonprofit civic associations and groups to allow for the use of school buses to transport school-age children for activities sponsored by such associations and groups, including, but not limited to, the Girl Scouts, the Boy Scouts, 4-H clubs, the Y.M.C.A. and similar groups. The agreement must include the "Insurance and Hold Harmless Requirements" language referenced in this policy below.

The use of school buses for these activities shall be subject to the following rules:

A. ~~When the buses are used for nonschool purposes other than the transportation of the transportation disadvantaged, the flashing red lights and white strobe lights shall not be used, and the "school bus" inscriptions on the front and rear of the buses shall be covered or concealed.~~

B. Compensation to the Board for such use shall be at least equal to the costs incurred by the Board for such use.

C. Prior to allowing the contracting party to take control of the bus, the District shall inspect the bus and note any existing damage. The inspection sheet must be signed by the contracting party and an agent of the District.

- D. Require all operators of District school buses to comply with Board Policy 8606 - Use of Wireless Communication Devices by District School Bus Operators and Policy 8625 - Ban on Texting While Driving.
- E. Require that all operators pass all required physical examinations and meet such other requirements as may be prescribed by State law.
- F. Require that all operators refrain from wearing shoes that are not securely held on the foot.
- G. Tobacco, alcohol, illicit drugs, or any other substances that may impair an operator's alertness or performance are prohibited. Operators shall not operate the bus if under the influence of any of these substances.
- H. Observe and comply with all traffic laws and operate the bus in a safe manner.
- I. Operate the bus at a safe speed and never in excess of the legally posted speed limit in business or residential districts, or compliant with State Board Rules outside business or residential districts.
- J. Require all passengers to remain seated and to keep all aisles and exists clear.
- K. Certify that the operator has participated in emergency bus evacuation training.
- L. Immediately report all traffic accidents and/or damage to the school bus to the Superintendent.
- M. Allow access to all members of the public, including disabled passengers.

N. Upon return of the bus, the District shall inspect the bus and note any new damage. The inspection sheet must be signed by the contracting party and an agent of the District.

Use by Local and/or State Government

Pursuant to State law, the Board may enter into agreements with the governing body of Indian River County or any municipality in Indian River County or of any State agency or of any agency established or identified to assist in the provision of public transportation and other public purposes, including, but not limited to, providing for the needs of the transportation disadvantaged, as defined in F.S. 427.011, including, but not limited to, the elderly, pursuant to Pub. L. No. 89-73, as amended, for the use of the school buses of the School District by departments, boards, commissions, or officers of such county or municipality or of the State for county, municipal, or State purposes, including, but not limited to, transportation of the transportation disadvantaged or other public purposes.

Each such agreement shall provide for reimbursement to the Board for the proportionate share of fixed and operating costs incurred by the Board attributable to the use of the buses pursuant to the agreement or attributable to the maintenance or other activities conducted by the Board.

[X] Use by the Regional Workforce Board

~~Each~~The Board may enter into agreements with regional workforce boards for the provision of transportation services to participants in the welfare transition program. Agreements must provide for reimbursement in full or in part for the proportionate share of fixed and operating costs incurred by the Board attributable to the use of buses in accordance with the agreement.

Emergency Use

When an emergency arises and local or State government agencies require the use of buses, the Superintendent may authorize such use upon such request. Such requests will supersede any scheduled use by non-school groups.

At various times other school districts, due to emergency or unusual circumstances, may request the use of buses owned by the School District. Such usage may be permitted by the Superintendent, provided the other district reimburses the District for the actual costs involved.

Prohibited Uses

Buses may not be used for religious services, instruction, or ceremonies, commercial (for profit) activities, or politically related events.

Wireless Communication Devices

Use of wireless communication devices on District school buses and other motor vehicles shall be subject to the restrictions and prohibitions imposed by Policy 8625, Policy 8606, and F.S. 316.305.

Insurance and Hold Harmless Requirements

~~A. School Related Use~~

~~Exempt from requirements.~~

~~B. Non-School Related Groups (Other than Government Agencies)~~

~~These groups will be required to provide insurance coverage and limits, evidenced by a certificate of insurance, that equal those limits established by F.S. 1006.261. In addition, the Board must be listed as an additional insured and must be provided a signed hold harmless agreement.~~

~~C. Government Agencies~~

~~These agencies shall provide the same types of insurance coverage as the Board provides for itself with the limits established by F.S. 768.28. The Board shall be listed as an additional insured or its equivalent. Notwithstanding the above, when government agencies' use of buses is addressed in F.S. 1006.261, the requirements therein shall be in the Board's requirements.~~

~~{}~~ Regional Workforce Boards

~~The workforce board shall provide the same types of insurance coverage as the Board provides for itself with the limits established by F.S. 768.28. The Board shall be listed as an additional insured or its equivalent. Notwithstanding the above, when regional workforce board's use of buses is addressed in F.S. 1006.261, the requirements therein shall be in the Board's requirements.~~

~~E.~~ Joint Use Agreements

~~Insurance and hold harmless requirements will be provided pursuant to F.S. 1006.261.~~

~~F.~~ Emergency Use

~~Exempt from requirements.~~

The governing body or State agency or agencies established or identified pursuant to Pub. L. No. 89-73, or the nonprofit corporation or nonprofit civic organization or group, or an agency established or identified to assist the transportation disadvantaged as defined in F.S. 427.011, or a public agency otherwise receiving services from the Board shall indemnify and hold harmless the Board, its officers, agents, and employees, from any and all liability by virtue of the use of the buses pursuant to an agreement authorized by this policy and State law.

For purposes of liability for negligence, state agencies or subdivisions as defined in F.S. 768.28(2) shall be covered by F.S. 768.28. Every other corporation or organization shall provide liability insurance coverage in the minimum amounts of \$200,000 on any claim or judgment and \$300,000 on all claims and judgments arising from the same incident or occurrence.

When the buses are used for nonschool purposes other than the transportation of the transportation disadvantaged, the flashing red lights and white strobe lights shall not be used, and the "school bus" inscriptions on the front and rear of the buses shall be covered or concealed.

The written agreement between the Board and the group, organization, or government agency ~~shall enter into a written agreement with the Board~~ for the use of the bus(es). ~~This agreement~~ shall describe the prescribed use and purposed use of the bus(es) and/or itinerary of the planned trip and shall provide that the group, organization, or government agency will reimburse the Board for the actual cost of the driver, including fringe benefits, plus the current average per-mile cost for the operation of the bus on the trip, or specified compensation arrangement.

The agreement and a copy of the certificate attesting to the required liability insurance shall be submitted to, and approved by the Board ~~for approval~~ prior to the planned trip.

F.S. 316.305, 1001.32, 1001.43, 1006.261

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1

PUBLIC COMPLAINTS

2 Any person or group, having an interest in the operations of this District shall have
3 the right to present a request, suggestion, or complaint concerning District
4 personnel, the program, or the operations of the District. At the same time, the
5 School Board has a duty to protect its staff from unnecessary harassment. It is the
6 intent of this policy to provide the means for judging each public complaint in a fair
7 and impartial manner and to seek a remedy where appropriate.

8 It is the desire of the Board to rectify any misunderstandings between the public and
9 the District by direct discussions of an informal type among the interested parties.
10 It is only when such informal meetings fail to resolve the differences shall more
11 formal procedures be employed.

12 Any requests, suggestions, or complaints reaching the Board, Board members, and
13 the administration shall be referred to the Superintendent for consideration
14 according to the following procedure.

15 **Matters Regarding a Staff Member**

16 A. First Level

17

18 If it is a matter specifically directed toward an instructional or
19 support staff member or an administrator, the matter must be
20 addressed, initially, to the concerned staff member who shall
21 discuss it promptly with the complainant and make every effort to
22 provide a reasoned explanation or take appropriate action within the
23 staff member's authority and District policies or administrative
24 procedures.

25 B. Second Level

26

27 If the matter cannot be satisfactorily resolved at the First Level, it
28 shall be discussed by the complainant with the staff member's
29 supervisor and in compliance with provisions of a collective
30 bargaining agreement, if applicable.

1 C. Third Level

2
3 If a satisfactory solution is not achieved by discussion with the staff
4 member's supervisor, a written request for a conference shall be
5 submitted to the Superintendent. This request should include:

- 6 1. the specific nature of the complaint and a brief statement of
7 the facts giving rise to it;
- 8 2. the respect in which it is alleged that the complainant (or
9 child of the complainant) has been affected adversely;
- 10 3. the action which the complainant wishes taken and the
11 reasons why it is felt that such action be taken.

12 If the complainant contacts an individual Board member to discuss the matter, the
13 Board member shall inform the complainant that s/he has no authority to act in
14 his/her individual capacity and that the complainant must follow the procedure
15 described in this policy.

16 **Matters Involving Suspected Child Abuse, Substance Abuse, or Affects the**
17 **Health, Welfare, and Safety of a Student**

18 Alleged misconduct by District employees which involves suspected child abuse or
19 substance abuse or affects the health, safety, or welfare of a student shall be
20 reported to the Superintendent. The matter shall be investigated and, if necessary,
21 appropriate action taken.

22 **Matters Regarding the Superintendent**

23 Should the matter be a concern regarding the Superintendent that cannot be
24 resolved through discussion with the Superintendent, the complainant may submit
25 a written request to the Board Chair for a conference with the Board. This request
26 shall include:

- 27 A. the specific nature of the complaint and a brief statement of the
28 facts giving rise to it;
- 29 B. the respect in which it is alleged that the complainant (or child of
30 the complainant) has been affected adversely;
- 31 C. the reason that the matter was not able to be resolved with the
32 Superintendent;

1 D. the action which the complainant wishes taken and the reasons why
2 it is felt that such action should be taken.

3 The Board, after reviewing the request, may grant a meeting before the Board.

4 The complainant shall be advised, in writing, of the Board's decision within
5 thirty (30) business days.

6 **Matters Regarding District Services or Operations**

7 If the request, suggestion, or complaint relates to a matter of District procedure or
8 operation, it should be addressed, initially, to the person in charge and then
9 brought, in turn, to higher levels of authority in the manner prescribed in "Matters
10 Regarding an Instructional Staff Member".

11 **Matters Regarding the Educational Program**

12 If the request, suggestion, or complaint relates to a matter of District program, it
13 should be addressed, initially, to the Principal and then brought, in turn, to higher
14 levels of authority in the manner prescribed in "Matters Regarding an Instructional
15 Staff Member".

16 **Questioned and Challenged Instructional Materials.**

17 Despite careful selection of instructional material by qualified personnel using the
18 proper procedures and selection criteria, occasional requests for reconsideration of
19 materials may arise from an individual or group. It is recommended that the school
20 administrator or staff member receiving a request for reconsideration regarding
21 instructional materials attempt to resolve the issue informally. In the event the
22 issue is unable to be resolved at the school level, the following procedures will be
23 observed:

24 A. Invite the individual to submit his/her concerns in writing to the
25 Superintendent using the appropriate form that is available from the
26 Office of the Assistant Superintendent for Curriculum and
27 Instruction.

28 B. The request for reconsideration will be referred to a review
29 committee.

1 C. The review committee will make a recommendation to the
2 Superintendent, and the Superintendent will then submit his/her
3 recommendation with respect to the request for reconsideration of
4 materials to the Board, and the Board shall make a final decision on
5 the disposition of the request for reconsideration.

6 To the fullest extent provided by law, the decision of the Board on a request for
7 reconsideration of material shall not be considered a final agency order pursuant to
8 F.S. 120.68.

9 No challenged material may be removed from the curriculum or from a collection of
10 resource materials except by action of the Board, and no challenged material may be
11 removed solely because it presents ideas that may be unpopular or offensive to
12 some. Any Board action to remove material will be accompanied by the Board's
13 statement of its reasons for the removal.

14 **Confidentiality**

15
16 Pursuant to State law, a complaint of misconduct against a District employee, and
17 all information obtained pursuant to an investigation by the District of the
18 complaint of misconduct, are confidential and exempt from inspection or copying
19 until the investigation ceases to be active, or until the District provides written
20 notice to the employee who is the subject of the complaint, in the manner set forth
21 below, that the District has either:

22
23 A. concluded the investigation with a finding not to proceed with
24 disciplinary action or file charges, or

25
26 B. concluded the investigation with a finding to proceed with
27 disciplinary action and/or to file charges. If the investigation results
28 in such a finding, the District shall also file a legally sufficient
29 complaint regarding the misconduct as required by State law and
30 Policy 8141 - Mandatory Reporting of Misconduct by Certificated
31 Employees.

32
33 Any material that is derogatory to an employee shall not be open to inspection for an
34 additional ten (10) days after the employee has been notified either:

35
36 A. by certified mail, return receipt requested, to his/her address of
37 record; or
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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.

F.S. 119.071(2)(k), 1012.31

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1 4. ads in school publications (newspapers and yearbooks and
2 event programs);

3 5. media-based electronic advertising (e.g., Channel One or
4 Internet or web-based sponsorship).

5 C. **Indirect Advertising:**

6 1. corporate-sponsored instructional or educational materials,
7 teacher training, contests, incentives, grants or gifts;

8 2. the Board approves the use of instructional materials
9 developed by commercial organizations such as films and
10 videos only if the education value of the materials outweighs
11 their commercial nature.

12 The films or material shall be carefully evaluated by the
13 school principal for classroom use to determine whether the
14 films or materials contain undesirable propaganda and are in
15 compliance with the guidelines as set forth above.
16

17 It is further the policy of the Board that its name, students, staff members and
18 District facilities shall not be used for any commercial advertising or otherwise
19 promoting the interests of any commercial, political, nonprofit or other non-school
20 agency or organization, public or private, without the approval of the Board or its
21 designee.

22 Any commercial advertising shall be structured in accordance with the General
23 Advertising Guidelines set forth below.

24 **General Advertising Guidelines**

25 The following guidelines shall be followed with respect to any form of advertising on
26 school grounds:

27 A. When working together, schools and businesses must protect
28 educational values. All commercial or corporate involvement should
29 be consistent with the District's educational standards and goals.

30 B. Any advertising that may become a permanent or semi-permanent
31 part of a school requires prior approval of the Board.

- 1 C. No advertisement shall promote or contain references to alcohol,
2 tobacco, drugs, drug paraphernalia, weapons, or lewd, vulgar,
3 obscene, pornographic or illegal materials or activities, gambling,
4 violence, hatred, sexual conduct or sexually explicit material, X or R
5 rated movies, or gambling aids. Further, knowingly distributing
6 material that is obscene and harmful to minors, as defined in F.S.
7 847.012, in any format and/or by any manner to a minor on school
8 property is a felony under State law and is specifically prohibited by
9 the Board.
10
11 D. No advertisement shall promote any specific religion or religious,
12 ethnic or racial group, political candidate or ballot issue and shall
13 be non-proselytizing.
14
15 E. No advertisement may contain libelous material.
16
17 F. No advertisement may be approved which would tend to create a
18 substantial disruption in the school environment or inhibit the
19 functioning of any school.
20
21 G. No advertisement shall be false, misleading or deceptive.
22
23 H. Each advertisement must be reviewed in advance for age
24 appropriateness.
25
26 I. Advertisements may be rejected by the School District if determined
27 to be inconsistent with the educational objectives of the School
28 District, inappropriate, or inconsistent with the guidelines set forth
29 in this policy.
30
31 J. All corporate support or activity must be consistent with the Board's
32 policies prohibiting discrimination on the basis of race, color,
33 national origin, religion, sex, disability, or age, and must be
34 age-appropriate.
35
36 K. Students shall not be required to advertise a product, service,
37 company or industry.
38
39 L. Advertising will not be permitted on the outside or the inside of
40 school buses.
41
42 M. The Superintendent is responsible for screening all advertising.
43
44 N. The Superintendent may require that samples of advertising be
45 made available for inspection.

- 1 O. The inclusion of advertisements in School District publications, in
2 School District facilities, or on School District property does not
3 constitute or imply approval and/or endorsement of any product,
4 service, organization, or activity.

5 **Accounting**

6 Advertising revenues must be properly reported and accounted for.

7 | F.S. 1013.10, [847.012](#),

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RELATIONS WITH SPECIAL INTEREST GROUPS

Any request from civic institutions, charitable organizations, or special interest groups which involve such activities as patriotic functions, contests, exhibits, sales of products to and by students, sending promotional materials home with students, graduation prizes, fund raising, and free teaching materials must be carefully reviewed to ensure that such activities promote student interests.

It is the policy of the School Board that students, staff members, and District facilities not be used for promoting the interests of any nonschool agency or organization, public or private, without the approval of the Board or its designee; and any such approval, granted for whatever cause or group, shall not be construed as an endorsement of said cause or group by this Board.

Pursuant to State law, a person or group may not accept a donation of public funds from the District, or any person acting on behalf of the District, for a political advertisement or electioneering communication concerning an issue, referendum, or amendment, including any State question, that is subject to a vote of the electors.

A. Political Interests

All materials or activities proposed by outside political sources for student or staff use or participation shall be reviewed by the Superintendent on the basis of their educational contribution to part or all of the school program, benefit to students, and no such approval shall have the primary purpose of advancing the special interest of the proposing group.

The Board shall not permit the use of any type of educational material, program, or equipment in its curricular, co-curricular, or extra-curricular activities or at any time during the school day if such materials, programs, or equipment contain partisan political or commercial messages. Instructional staff may, however, utilize political materials or those provided by special interest-groups in adopted courses of study with the approval of the principal.

The Board shall permit school organizations and/or school-affiliated groups to sell space in District facilities, on District property, or in District publications for the express purpose of advertising the products or services of a commercial organization, providing the content of such advertisements and the manner of their presentation has been approved by the Superintendent and is in compliance with the District's administrative procedures.

Outside speakers representing commercial organizations will be welcome only when the commercial aspect is limited to naming the organization represented and the subject matter advances the educational aims of the District.

B. Contests/Exhibits

The Board recognizes that contests, exhibits, and the like may benefit individual students or the District as a whole, but participation in such special activities may not:

1. have the primary effect of advancing a special product, group, or company;
2. make unreasonable demands upon the time and energies of staff or students or upon the resources of the District;
3. involve any direct cost to the District;
4. interrupt the regular school program;
5. cause the participants to leave the School District, unless:
 - a. the Board's Policy [2340](#) - Field and Other District-Sponsored Trips - has been complied with in all aspects;
 - b. the parents of a minor student have granted their permission.

C. **Distribution/Posting of Literature**

No outside organization or staff member or student representing an outside organization may distribute or post literature on that organization's behalf on District property either during or after school hours without the permission and prior review of the Superintendent.

The Superintendent shall ~~establish~~ develop administrative procedures ~~which provide~~ that:

1. ~~criteria established in Policy [5722](#) - Student Publications and Productions - are used to make a decision regarding materials that students seek to post or distribute~~ establish criteria to be used to make a decision whether or not to permit the distribution or posting of material by students;
2. ~~distribution or posting of materials employees wish to distribute on behalf of an employee organization comply with the terms of the collective bargaining agreements~~ address the distribution or posting of materials that employees wish to distribute or post on behalf of an employee organization in compliance with the terms of negotiated collective bargaining agreements;
3. prohibit the use of the District or the school mail system ~~is not used~~ by the community, students, or staff for distribution of nonschool-related materials unless authorized by the Superintendent;
4. ~~no materials from any profit-making organization are distributed for students to take home to their parents~~ prohibit the distribution of materials from any profit-making organization to students to take home to their parents;
5. permit flyers and notices from outside non-profit organizations ~~may to~~ be made available for students to pick-up at the literature distribution rack/table by the school building's office, under the following circumstances:
 - a. the flyer/notice publicizes a specific community activity or event that is age-appropriate for the students that attend the school;

- b. if the event or activity is religious in nature, the flyer may not contain a proselytizing message (i.e., [a message that promotes and/or advocates the benefits of the specific religion](#) ~~promote the benefits of the specific religion~~);
- c. the organization submits the number of copies of the flyer that it wants placed in the literature distribution rack/table;
- d. the organization shows the [Superintendent](#) ~~building principal~~ its 501(C)(3) or other proof of non-profit status, and the principal confirms that the flyer/notice does not overtly advocate or entice support for any religious organization;

No student shall be required to take any of the flyers/notices placed in the literature/distribution rack/table, and the rack/table shall contain a clear notice that the Board does not support or endorse any of the organizations and/or activities/events identified in the flyers/notices.

6. [establish and clearly communicate](#) the time, place, and manner of [restrictions concerning the](#) distribution of all nonschool-related materials. ~~is clearly established and communicated.~~

D. **Solicitation of Funds**

Any outside organization or staff member representing an outside organization desiring to solicit funds on school property must receive permission to do so from the Superintendent.

Permission to solicit funds will be granted only to those organizations or individuals who meet the permission criteria established in the District's administrative procedures. Solicitation must take place at such times and places and in such a manner as specified in the administrative procedures. In accordance with Board Policy 5830, no District student may participate in the solicitation without the Superintendent's approval.

1. The Board disclaims all responsibility for the protection of, or accounting for, such funds.
2. This policy does not apply to the raising of funds for District-sponsored or school-sponsored activities.

E. **Prizes/Scholarship**

The Board is appreciative of the generosity of organizations which offer scholarships or prizes to deserving students in this District. But, in accepting the offer of such scholarships or prizes, the Board directs that these procedures be observed:

1. No information either academic or personal shall be released from the student's record for the purpose of selecting a scholarship or prize winner without the permission of the student who is eighteen (18), or the parents of a student who is younger in accordance with the Board's policy on student records.
2. The type of scholarship or prize, the criteria for selection of the

winner, and any restrictions upon it shall be approved by the Superintendent.

F. **Surveys and Questionnaires**

Neither District-related nor nondistrict-related organizations shall be allowed to administer a survey or questionnaire to students or staff unless the instrument and the proposed plan is submitted, in advance, to the Superintendent. If approved, a copy of the results and the proposed manner of their communication are to be provided to him/her for review and approval before they are released.

Students shall not be required to complete surveys to provide marketing information to vendors, or distribute to vendors any personal information of students, including but not limited to names, addresses, and telephone numbers, except as may be required by law. In addition, the District shall not enter into any contract for products or services, including electronic media services, where personal information will be collected from students by the providers of the services.

See also Policy [2416](#) and AP 2416.

F.S. 1013.10

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**INDIAN RIVER COUNTY
DISTRICT SCHOOL BOARD**

Operational Audit



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Board members and the Superintendent who served during the 2012-13 fiscal year are listed below:

	<u>District No.</u>
Karen Disney-Brombach	1
Jeffrey Pegler, Chair to 11-19-12	2
Matthew McCain,	3
Carol Johnson, Vice Chair to 11-19-12, Chair from 11-20-12	4
Claudia Jiménez, Vice Chair from 11-20-12	5

Frances J. Adams, Ed.D, Superintendent

The audit team leader was Bevohn T. Dougall, CPA, and the audit was supervised by Tim L. Tucker, CPA. Please address inquiries regarding this report to Gregory L. Centers, CPA, Audit Manager, by e-mail at gregcenters@aud.state.fl.us or by telephone at (850) 412-2863.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

INDIAN RIVER COUNTY

District School Board

EXECUTIVE SUMMARY

Our audit disclosed the following:

PERSONNEL AND PAYROLL

Finding No. 1: The Board had not established a documented process to identify instructional personnel entitled to differentiated pay using the factors prescribed in Section 1012.22(1)(c)4.b., Florida Statutes.

ADULT GENERAL EDUCATION

Finding No. 2: The District needed to strengthen its controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

INFORMATION TECHNOLOGY

Finding No. 3: The District did not timely deactivate information technology network, operating system, and application access privileges of some former employees.

BACKGROUND

The Indian River County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Indian River County. The governing body of the District is the Indian River County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the Board.

During the 2012-13 fiscal year, the District operated 25 elementary, middle, high, and specialized schools; sponsored five charter schools; and reported 17,790 unweighted full-time equivalent students.

The results of our audit of the District’s financial statements and Federal awards for the fiscal year ended June 30, 2013, will be presented in a separate report

FINDINGS AND RECOMMENDATIONS

Personnel and Payroll

Finding No. 1: Compensation and Salary Schedules

Section 1001.42(5)(a), Florida Statutes, requires the Board to designate positions to be filled, prescribe qualifications for those positions, and provide for the appointment, compensation, promotion, suspension, and dismissal of employees, subject to the requirements of Chapter 1012, Florida Statutes. Section 1012.22(1)(c)4.b., Florida Statutes, provides that, for instructional personnel, the Board must provide differentiated pay based on district-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.

While compensation of instructional personnel is typically subject to collective bargaining, the Board had not adopted formal policies and procedures establishing the documented process to identify instructional personnel entitled to differentiated pay using the factors prescribed in Section 1012.22(1)(c)4.b., Florida Statutes. Such policies and procedures could specify the prescribed factors to be used as the basis for determining differentiated pay, the documented process for applying the prescribed factors, and the individuals responsible for making such determinations.

On August 13, 2013, the Board adopted a policy to provide a framework for compliance with the differentiated pay law, and District personnel are in the process of writing procedures that support the new Board policy. District personnel indicated that, pursuant to Section 1012.22(5), Florida Statutes, the Board plans to have a performance salary schedule by July 1, 2014, for the 2014-15 fiscal year. Without a Board-established documented process for determining which instructional personnel are to receive differentiated pay, the District may be limited in its ability to demonstrate that the various differentiated pay factors are consistently considered and applied. Similar findings were noted in our report Nos. 2012-036 and 2013-050.

Recommendation: The Board should establish a documented process for identifying instructional personnel entitled to differentiated pay using the factors prescribed in Section 1012.22(1)(c)4.b., Florida Statutes.

Adult General Education

Finding No. 2: Adult General Education Classes

Section 1004.02(3), Florida Statutes, defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State’s workforce. The District received State funding for adult general education, and proviso language in Chapter 2012-118, Laws of Florida, Specific Appropriation 106, required that each school district report enrollment for adult general education programs identified in Section 1004.02, Florida Statutes, in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures.

FDOE procedures stated that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. FDOE procedures also provided that school districts develop a procedure for withdrawing students for nonattendance and that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last date of attendance.

For the 2012-13 fiscal year, the District reported to the FDOE 83,706 instructional contact hours for 953 students enrolled in 4,175 adult general education classes. Our review of 1,982 hours reported for 37 students enrolled in 223 adult general education classes disclosed contact hours were over-reported by 328 hours for 25 students enrolled in 172 classes. Attendance records indicated that 16 of the 25 students had actual contact hours less than 12 hours; however, hours reported for each of these students was more than 12 hours. The remaining 9 students had contact hours reported for more than one term but, according to attendance records, did not attend classes for more than one term. District personnel indicated that reporting errors occurred mainly because of a programming error. Given the number of errors, the full extent of the class hours misreported was not readily available.

Since future funding may be based, in part, on enrollment data reported to the FDOE, it is important that the District reports data correctly.

Recommendation: The District should strengthen its controls to ensure accurate reporting of instructional contact hours for adult general education classes to the FDOE. The District should also determine the extent of adult general hours misreported and contact the FDOE for proper resolution.

Information Technology

Finding No. 3: Timely Deactivation of Access Privileges

Effective information technology (IT) access controls include provisions for the timely deactivation of employee IT access privileges when an employee is reassigned or terminated. As certain critical application systems and confidential or sensitive information stored within individual users' documents are accessible through the District's network, prompt action is necessary to ensure that IT access privileges are not misused by former employees or others to compromise data or IT resources.

The District provided employees the ability to logon to District computers, e-mail, and other information using network accounts, and employees had access to computer operating systems, which enabled them to run application programs on District computers. The District used a program that scans the human resource (HR) system for employment termination dates and automatically removes network account access privileges of former employees. In addition, this program produced a report used by the IT department to manually remove operating system and application access privileges from former employees. However, our test of 273 former employees who terminated employment during the 2012-13 fiscal year disclosed that the network, computer operating systems and applications access privileges of 4 former employees remained active for 59 to 383 work days after termination of employment.

In response to our inquiry in August 2013, District personnel deactivated the access privileges of the 4 former employees. Also, District personnel indicated that the District is currently undergoing a change in its user account software system, which should be fully functional later in the 2013-14 fiscal year. When access privileges of former employees are not timely deactivated, the risk is increased that access privileges may be misused by the former employees or others. Similar findings were noted in our report Nos. 2012-036 and 2013-050.

Recommendation: The District should continue its efforts to ensure that access privileges of former employees are timely deactivated.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the District had taken corrective actions for findings included in our report No. 2013-050. The following table provides information on District recurring audit findings:

Current Fiscal Year Finding Numbers	Operational	
	2011-12 Fiscal Year Audit Report and Finding Numbers	2010-11 Fiscal Year Audit Report and Finding Numbers
1	Audit Report No. 2013-050, Finding No. 1	Audit Report No. 2012-036, Finding No. 2
3	Audit Report No. 2013-050, Finding No. 4	Audit Report No. 2012-036, Finding No. 9

Note: Above chart limits recurring findings to two previous audit reports.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational 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.

We conducted this operational audit from April 2013 to September 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management’s performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management’s control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2013-050.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management’s internal controls, instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

For those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing,

overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

The scope and methodology of this operational audit are described in Exhibit A. Our audit included the selection and examination of records and transactions occurring during the 2012-13 fiscal year. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA
Auditor General

MANAGEMENT'S RESPONSE

Management's response is included as Exhibit B.

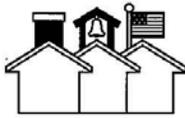
EXHIBIT A
AUDIT SCOPE AND METHODOLOGY

Scope (Topic)	Methodology
Information Technology (IT) access privileges and separation of duties.	Tested selected access privileges over the database and finance and human resources applications to determine the appropriateness and necessity based on employees' job duties and user account functions and adequacy with regard to preventing the performance of incompatible duties. Tested administrator account access privileges granted and procedures for oversight of administrator accounts for the network, operating system, database, and application to determine whether these accounts had been appropriately assigned and managed.
Deactivation of employee IT access.	Reviewed procedures to prohibit former employees' access to electronic data files. Tested access privileges for former employees to determine whether their IT access privileges had been timely deactivated.
Financial condition.	Applied analytical procedures to determine whether the percent of the General Fund total unassigned and assigned fund balances at June 30, 2013, to the fund's revenues was less than the percents specified in Section 1011.051, Florida Statutes. Analytical procedures were also applied to determine the reasonableness and ability of the District to make its future debt service payments.
Earmarked capital project resources.	Determined, on a test basis, whether nonvoted capital outlay tax levy proceeds and Public Education Capital Outlay funds, were expended in compliance with the restrictions imposed on the use of these resources.
Restrictions on use of Workforce Development funds.	Applied analytical procedures to determine whether the District used funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
Adult general education program enrollment reporting.	Examined supporting documentation on a test basis to determine whether the District reported instructional contact hours in accordance with Florida Department of Education requirements.
Transparency.	Determined whether the District Web site included the proposed, tentative, and official budgets pursuant to Section 1011.035(2), Florida Statutes.
Compensation and salary schedules	Determined whether the Board had adopted formal policies and procedures establishing a documented process to identify instructional personnel entitled to differentiated pay based upon District-determined factors, including, but not limited to additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.
Severance pay.	Reviewed severance pay provisions in selected contracts to determine whether the District was in compliance with Florida Statutes.
Bus drivers.	Determined whether District procedures were adequate to ensure that bus drivers were properly licensed and monitored.

EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY

Scope (Topic)	Methodology
Purchase of software Applications	Determined whether the District evaluated the effectiveness and suitability of the software application prior to purchase and if the purchase was performed through the competitive vendor selection process. Also, determined if the deliverables met the terms and conditions of the contract.
Electronic Payments and Electronic Funds Transfers	Reviewed District policies and procedures relating to electronic funds transfers and vendor payments. Tested supporting documentation to determine if selected electronic funds transfers and payments were properly authorized and supported, and complied with State Board of Education Rule 6A-1.0012, Florida Administrative Code.

EXHIBIT B
MANAGEMENT'S RESPONSE



School District of Indian River County

1990 25th Street • Vero Beach, Florida, 32960-3395 • Telephone: 772-564-3000 • Fax: 772-569-0424

Frances J. Adams, Ed.D. - Superintendent

December 1, 2013

David W. Martin, CPA
Office of the Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

The purpose of this letter is to respond to the preliminary and tentative audit findings for the School Board of Indian River County as a result of the audit for the fiscal year ended June 30, 2013. The following are the responses as submitted by the appropriate staff.

Finding No. 1:
Compensation and Salary Schedules

The District concurs with the auditor's position that compensation of instructional personnel is typically subject to collective bargaining. As a result of the finding in Audit Report 2013-050 the District attempted to negotiate with our teacher's union the issue of differentiated pay as required by the Florida Statutes. However, the 2012/2013 contract negotiations resulted in a declaration of impasse by the District and at the time of writing we are awaiting the special magistrate's recommendation. In addition, during the 2012/2013 contract negotiations, the union proposed language at the table to establish a process to determine which instructional personnel would be entitled to receive differentiated pay based on critical shortage. However, subsequent to the declaration of impasse the union withdrew its proposal as one of the impasse items. As a result the district and the union will work collaboratively during the 2013/2014 contract negotiations to address this concern.

Finding No. 2:
Adult General Classes

As noted in the auditor's finding the District indicated that the errors in reporting contact hours were as a result of a computer programming error. The District has subsequently assigned computer programmers from its Information Technology Department (IT) to correct this problem and do not expect any further errors in the future.

"Educate and inspire every student to be successful"

- Karen Disney-Brombach
District 1
- Jeffrey Pegler
District 2
- Matthew McCain
District 3
- Carol Johnson
District 4
- Claudia Jiménez
District 5

"To serve all students with excellence"
Equal Opportunity Educator and Employer

EXHIBIT B
MANAGEMENT'S RESPONSE (CONTINUED)

Finding No. 3:
Timely Deactivation of Access Privileges

The District concurs with the auditor's finding and as noted the access privileges for the former employees were terminated. The Information Technology Department (IT) is addressing this finding in a variety of ways. As of July 1, 2013, the Department has been reorganized. As part of this reorganization two new positions have been created. These two new positions are the Director of Technology Services and the Network Security Specialist. The Director of Technology Services is responsible for establishing processes and procedures that manage the creation and deletion of account privileges. The Network Security Specialist is responsible for the monitoring of access privileges. In that regard, the process for deactivating application and network accounts is being reviewed and modified to add greater levels of checks and balances to ensure that all access privileges are removed in a timely manner. Reports are being developed that will allow the proper IT staff to monitor the access privileges of all active and terminated employees in order to ensure the privileges are set accordingly. Finally, the Information Technology Department is in the process of replacing an older software system for account and network management. The new system will, in real time, activate/deactivate user access privileges based on internal job codes. The goal of these improvements is to safeguard access to secure information and to improve our internal controls for removing access privileges in a timely manner.

In closing, I would like to thank the staff from your office for their professionalism and cooperation in the conduct of the aforementioned audit. Please feel free to contact my office if you have any questions concerning this matter.

Sincerely,



Frances J. Adams, Ed.D.
Superintendent

Cc: School Board Members
Superintendent's Leadership Council

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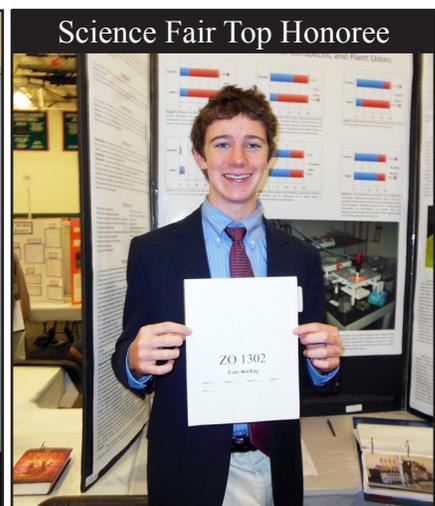


School Board of Indian River County

Vero Beach, FL

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2013



Board Members

Carol Johnson, Chairman, Claudia Jiménez, Vice Chairman, Karen Disney-Brombach, Jeffrey Pegler, Matthew McCain, Frances J. Adams, Ed.D., Superintendent



The School Board of Indian River County, Florida

Vero Beach, Florida

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2013

Prepared by:
Division of Finance & Operations



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**The School Board of Indian River County, Florida
Comprehensive Annual Financial Report
for the fiscal year ended June 30, 2013**

Table of Contents

INTRODUCTORY SECTION	<u>Page</u>
Transmittal Letter.....	i
List of Principal Officials - Elected.....	viii
List of Principal Officials - Appointed.....	ix
Certificate of Achievement for Excellence in Financial Reporting (GFOA).....	xi
Certificate of Excellence in Financial Reporting (ASBO).....	xii
Organizational Chart.....	xiii
 FINANCIAL SECTION	
Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	7
 BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position.....	21
Statement of Activities.....	22
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	23
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	26
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund.....	31
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Special Revenue - Federal Economic Stimulus.....	35
Statement of Net Position - Proprietary Funds.....	37
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds.....	38
Statement of Cash Flows - Proprietary Funds.....	39
Statement of Fiduciary Net Position - Fiduciary Funds.....	40
Statement of Changes in Fiduciary Net Position - Fiduciary Funds - Private-Purpose Trust Fund.....	41
Notes to the Basic Financial Statements.....	43
 REQUIRED SUPPLEMENTARY INFORMATION - SCHEDULE OF FUNDING PROGRESS	
Other Postemployment Benefits Plan.....	76
 COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES	
Combining Balance Sheet - Nonmajor Governmental Funds.....	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	82
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
<i>Major Funds:</i>	
Debt Service - Other Fund.....	86
Debt Service - American Recovery and Reinvestment Act (ARRA) Fund.....	87
Capital Projects - Local Capital Improvement Fund.....	88
Capital Projects - Other Fund.....	89
Capital Projects - American Recovery and Reinvestment Act (ARRA) Fund.....	90

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES (continued)	<u>Page</u>
<i>Nonmajor Funds:</i>	
Special Revenue - Food Services Fund.....	91
Special Revenue - Contracted Programs Fund.....	92
Debt Service - SBE / COBI Bonds Fund.....	94
Debt Service - District Bonds Fund.....	95
Capital Projects - SBE / COBI Bonds Fund.....	96
Capital Projects - Capital Outlay & Debt Service Fund.....	97
Capital Projects - Public Education Capital Outlay Fund.....	98
Combining Statement of Net Position - Internal Service Funds.....	99
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds.....	100
Combining Statement of Cash Flows - Internal Service Funds.....	101
Statement of Changes in Assets and Liabilities - Fiduciary Funds - Agency Funds.....	102
Combining Statement of Net Position - Nonmajor Component Units.....	103
Combining Statement of Activities - Nonmajor Component Units.....	104
 STATISTICAL SECTION	
<i>Financial Trends Information:</i>	
Net Position by Component - Government-Wide	107
Changes in Net Position - Government-Wide.....	108
Governmental Activities Tax Revenues by Source.....	110
Fund Balances of Governmental Funds.....	111
Changes in Fund Balances of Governmental Funds.....	113
<i>Revenue Capacity Information:</i>	
Assessed and Estimated Actual Value of Taxable Property.....	115
Property Tax Rates – Direct and Overlapping Governments.....	116
Principal Property Taxpayers.....	118
Property Tax Levies and Collections.....	119
<i>Debt Capacity Information:</i>	
Ratios of Outstanding Debt by Type.....	120
Ratios of Net General Bonded Debt Outstanding.....	121
Direct and Overlapping Governmental Activities Debt.....	122
Ratios of Annual Debt Service Expenditures For General Obligation Bonded Debt to Total Governmental Expenditures.....	123
Anticipated Capital Outlay Millage Levy Required to Cover Certificates of Participation Payments.....	124
<i>Demographic and Economic Information:</i>	
Demographic and Economic Statistics.....	125
Principal Employers.....	127
<i>Operating Information:</i>	
School Building Information & Full-Time Equivalent Enrollment Data.....	128
Number of Personnel.....	132
Teacher Base Salaries.....	133
Food Service Operating Data.....	134
 SINGLE AUDIT SECTION	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	139
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance.....	141
Schedule of Expenditures of Federal Awards.....	143
Schedule of Findings and Questioned Costs.....	144
Summary Schedule of Prior Audit Findings - Federal Awards.....	146

Transmittal Letter



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School District of Indian River County

1990 25th Street • Vero Beach, Florida 32960-3395 – Telephone: 772-564-3000 • Fax: 772-569-0424

Frances J. Adams, Ed.D.
Superintendent



December 17, 2013

Dear Chairman, Members of the Board, and the Citizens of Indian River County:

The Comprehensive Annual Financial Report of the School Board of Indian River County, Florida (the “School Board” or the “District”) for the fiscal year ended June 30, 2013, is hereby submitted. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to set forth fairly, in all material respects, the financial position and results of operations of the District as measured and reported by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the District’s financial affairs have been included. The responsibility for the preparation of the accompanying financial statements and other information contained in this report, based on the above standards, rests with the District’s management.

The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the United States Office of Management and Budget (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the schedule of expenditures of Federal awards, schedule of findings and questioned costs, and the independent auditor’s report on compliance for each major Federal program and report on internal control over compliance, are included in the single audit section.

Generally accepted accounting principles used in the United States of America also require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

**“Educate and inspire every
Student to be successful”**

Karen Disney-Brombach
District 1

• Jeffrey Pegler
District 2

• Matthew McCain
District 3

• Carol Johnson
District 4

• Claudia Jimenez
District 5

The report includes all funds of the District, the Indian River County School Board Leasing Corporation (“Leasing Corporation”), and the District’s charter schools, which comprise the reporting entity. The Leasing Corporation was formed by the District to be the lessor in connection with financing the acquisition and/or construction of certain educational facilities. Charter schools are public schools operating under a performance contract with the School Board. The Leasing Corporation was identified as a component unit, requiring blended presentation of the financial statements, and the District’s charter schools are included as discretely presented component units.

The District receives the majority of its operating funds through a State funding formula that is intended to equalize funding received from the State and local property taxes between districts within the State. Charter schools operating through a contract with the District are provided with a proportionate share of these funds, based upon the number of full-time equivalent students enrolled at the charter school.

GENERAL INFORMATION

The District and its governing board were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The District is an independent taxing and reporting entity managed, controlled, operated, administered, and supervised by the District school officials in accordance with Chapter 1001, Florida Statutes. The School Board consists of five elected officials responsible for the adoption of policies, which govern the operation of the District’s public schools. The District is responsible for maintaining a uniform system of records and accounts, as prescribed by the State Board of Education.

The geographical boundaries of the District are those of Indian River County. During the 2012-13 fiscal year, the District operated 25 schools, including 13 elementary schools, 4 middle schools, 2 high schools, 5 special centers for students and 1 separate adult education center. Additionally, the District sponsored 5 charter schools. The District reported 17,790 unweighted full-time equivalent students for all locations; and is projecting 17,828 unweighted full-time equivalent students for the 2013-14 fiscal year.

GENERAL DESCRIPTION AND LOCATION

Indian River County (County) encompasses approximately 497 square miles of land along the Atlantic Ocean and is located in the middle of Florida’s East Coast. In relation to other areas, the County is approximately 100 miles southeast of Orlando, 190 miles south of Jacksonville and 135 miles north of Miami. Brevard County borders to the north, St. Lucie County borders to the south, and Osceola and Okeechobee Counties form the western boundary. There are approximately 100 miles of waterfront land in the County, with 23 miles being the Atlantic beaches.

ECONOMIC CONDITIONS AND OUTLOOK

The County located in the middle of the state on the Atlantic Coast, is primarily supported by tourism and agriculture; mostly citrus, although other industries have grown in the past decade. Some stability is provided with top employers being governmental such as

the District, the County, and the City of Vero Beach. The City of Vero Beach is the county seat and largest municipality. The District's taxable assessed property values have declined 30.6 percent since its 2007-08 fiscal year peak of \$18.6 billion to \$12.9 billion in the 2012-13 fiscal year, reflecting the economic decline's impact on housing. Socioeconomic indicators are above average with per-capita income and median family income at 118.7 percent and 96.9 percent of the State, respectively, as of 2011.

While the economic recovery remains tenuous in the County, it still maintains long term expansion capabilities given its favorable location and moderately diversified base. The current high unemployment rate level at 9.7 percent in July 2013, compared to the State's 7.4 percent and the nation's 7.7 percent, is indicative of a still narrowly focused economy. Improvements in unemployment rates, from 13.2 percent in 1992 to 4.3 percent in calendar year 2006, have been set back significantly, reflecting the weakened housing market and related declines in real estate that has affected construction and service-related industries in the County.

According to a 2007 Census of Agriculture, there were 415 farms located within the County totaling 157,196 acres, of which cropland covers 51.7 percent, improved pasture and rangelands cover 22.2 percent, forests and woodlands cover approximately 22.1 percent, and 4.0 percent is for other uses.

The County experienced steady population growth over the last decade, increasing 25 percent during the 1990s and another 22 percent since 2000 to a population of 139,760 for calendar year 2013. While the population growth has historically been increasing, the latest available data from the US Census Bureau indicate a slowdown in population growth, with the latest estimates of population for 2012 set at 140,567. In addition, the median age of the resident population has increased as persons aged 65 and over, increased from 12 percent of the population in 2005 to 28.6 percent as of 2012. Vero Beach, the largest city in the County had a 2012 Census population of 15,527, compared to the 2000 Census population of 17,705. In 2011, Indian River County ranked 33 out of 67 counties in Florida in terms of total population.

The Atlantic beaches and the climate in the County provide the basis for a year-round tourist industry. There are numerous hotels and motels in the County as well as retail and service establishments geared to serving the tourist trade. Forty-six miles of riverfront on the Indian River, in addition to the 23 miles of Atlantic coastline, create an ideal setting for outdoor recreation. Residents and visitors have the opportunity to enjoy these resources at any of the 24 County parks or the Sebastian Inlet State Park. The County also has 7 public and 11 private golf courses as a source of outdoor recreation. Major private employers include Indian River Medical Center; Publix Supermarkets; Piper Aircraft, Inc.; Wal-Mart, Inc.; Sebastian River Medical Center; and John's Island, Inc.

LONG-TERM FINANCIAL PLANNING

The District follows procedures established by Florida Statutes and the State Board of Education rules in establishing and adopting annual budgets for each of the governmental fund types. Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. Appropriations are controlled at the object level (e.g. salaries,

benefits, and purchased services) within each function activity (e.g. instruction, pupil personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.

Unassigned fund balance in the General Fund (7.4 percent of total General Fund revenues) exceeds the District policy of 4 percent of revenues. During the initial planning for the budget, the District each year sets aside 4 percent of its revenues in order to ensure compliance with this policy.

MAJOR INITIATIVES

Moon Shot Moment Initiative. The Moon Shot Moment Initiative is a partnership between The Learning Alliance and the School District of Indian River County. It's among the first efforts locally to address the importance of effective, experienced teachers in school improvement initiatives with a focus on early intervention in grades K-2. The elementary schools receive intensive support to significantly raise student outcomes. The Moon Shot Moment Initiative has now expanded to all 13 elementary schools in Indian River County, and District-level specialists were hired to support this literacy in reading. In addition, the partnership has led to the support of numerous community-based organizations, which helped to launch a Countdown to Kindergarten, helping families and students prepare for a successful transition to school.

Virtual School. Exciting developments are taking place on the curriculum front, as the District expands its educational offerings to 4 choices this year. K12 Virtual, Pasco County Virtual, Brevard County Virtual, and Florida Virtual School will provide virtual courses to our students. The virtual programs are fully accredited and provide certified teachers, and curriculum to students who are eligible. Students in Middle and High school also have opportunities during the summer to take virtual courses. More than 300 students participated in online summer school courses and online credit recovery courses to regain middle and high school course credit, at the high school level, passing the courses assisted the students in satisfying graduation requirements.

Benchmark Assessment Data. Teachers are currently using computer and paper-based benchmark assessments to track student progress. Most assessments moved to an online version in Reading, grades 2-10, which allows teachers to obtain immediate feedback on student performance using the District's data management system, PMII. Administrators and teachers review student data by standard, identifying strengths and weaknesses, as a district, school, teacher and/or student. Trend data by subgroup is also reviewed to make data driven decisions which drives instruction. Assessments are utilized for the core subjects of social studies, science, math, and reading.

Technology task force. A technology task force, comprised of administrators and teachers was formed to provide input, guidance, and feedback concerning the District's technology plan and the plan's support of the district's primary mission and goals. The outcome of this work group allowed the District to begin moving forward with the purchase of a Learning Management System, the implementation of a SMART initiative at Title schools, and the restructuring of the Informational Technology Department, which will positively impact the way we do business.

Graduation For All. This year, Indian River County launched Graduation For All (GFA), an initiative through IRFIL: Indian River Fellowship for Instructional Leaders. GFA was created to ensure that every student graduates from high school with the skills and knowledge to succeed in college or other post-secondary education. The initiative includes an unprecedented collection and analysis of student attendance data in order to devise a district and school wide plan to ensure increased student success and graduation rate.

OTHER INFORMATION

Student Performance. Indian River County students continue to perform very favorably as compared with other students in Florida based on the Florida Comprehensive Assessment Test (FCAT). The FCAT 2.0 measures student progress toward mastery of benchmarks of the Next Generation Sunshine State Standards for all Florida public school students in grades 3 through 10. In the District, three schools achieved an “A”. Nine schools received a letter grade of “B”, seven schools received a letter grade of “C”, one school received a letter grade of “D”. There were no schools in the District with an “F”. High school grades have not been released as of the date of this report. The District received a letter grade of “B” for the 2012-13 school year.

INDEPENDENT AUDIT

Section 218.39, Florida Statutes, requires an annual audit by the Auditor General or another independent certified public accountant. The Office of the Auditor General for the State of Florida conducted the audit for the fiscal year ended June 30, 2013. In addition to meeting the requirements set forth in State statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. The auditor’s report on the basic financial statements is included in the Financial Section of this report.

REPORTING ACHIEVEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the School Board of Indian River County for its comprehensive annual financial report for the fiscal year ended June 30, 2012. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The School Board of Indian River County also received the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2012. This award, valid for one year, certifies that the report substantially conforms to the principles and standards of financial reporting as recommended and adopted by ASBO.

This was the sixth consecutive year that the District has received these prestigious awards. We believe that our current comprehensive annual financial report continues to meet the Certificate

of Achievement Program and the Certificate of Excellence Program requirements, and we are submitting it to both GFOA and ASBO, to determine its eligibility to receive these prestigious awards.

ACKNOWLEDGEMENT

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Division of Finance and Operations, and of all the other departments, which provided valuable assistance and necessary support throughout the preparation of this report.

In closing, we would like to thank the members of the School Board for their leadership and support in planning and conducting the financial operations of the District.

Respectfully submitted,



Frances J. Adams, Ed.D.
Superintendent of Schools



Carter Morrison
Assistant Superintendent for Finance / Operations



Eloise Simpson
Accounting Manager



Charlene Atkins
Accounting Manager

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA

LIST OF PRINCIPAL OFFICIALS – ELECTED



Mrs. Carol Johnson, Chair
Member from District 4
Member since November 2006
Current term expires November 2014



Ms. Claudia Jiménez
Member from District 5
Member since November 2008
Current term expires November 2016



Mrs. Karen Disney – Brombach
Member from District 1
Member since November 2006
Current term expires November 2014



Mr. Jefferey Pegler
Member from District 2
Member since November 2010
Current term expires November 2014



Mr. Matthew McCain
Member from District 3
Member since November 2008
Current term expires November 2016

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA

LIST OF PRINCIPAL OFFICIALS - APPOINTED

Frances J. Adams, Ed.D.	Superintendent
Andrew Rynberg	Assistant Superintendent for Curriculum and Instruction
Carter Morrison	Assistant Superintendent for Finance / Operations
William "Bill" Fritz	Assistant Superintendent for Human Resources/Risk Management
Denise Roberts	Executive Director Human Resources
Bruce Green	Assistant Superintendent for Instructional and Information Technology
Jody Idlette Bennett	Executive Director Core Curriculum
Michael Ferrentino	Executive Director Exceptional Student Education
Christopher Kohlstedt	Director Instructional Support



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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**School Board of Indian River
County, Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

Association of School Business Officials International



*The Certificate of Excellence in Financial Reporting Award
is presented to*

School Board of Indian River County

*For Its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2012*

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards

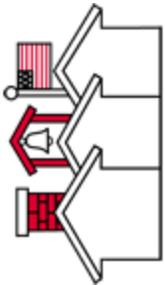


A handwritten signature in black ink, reading 'Ron McCulley', written over a horizontal line.

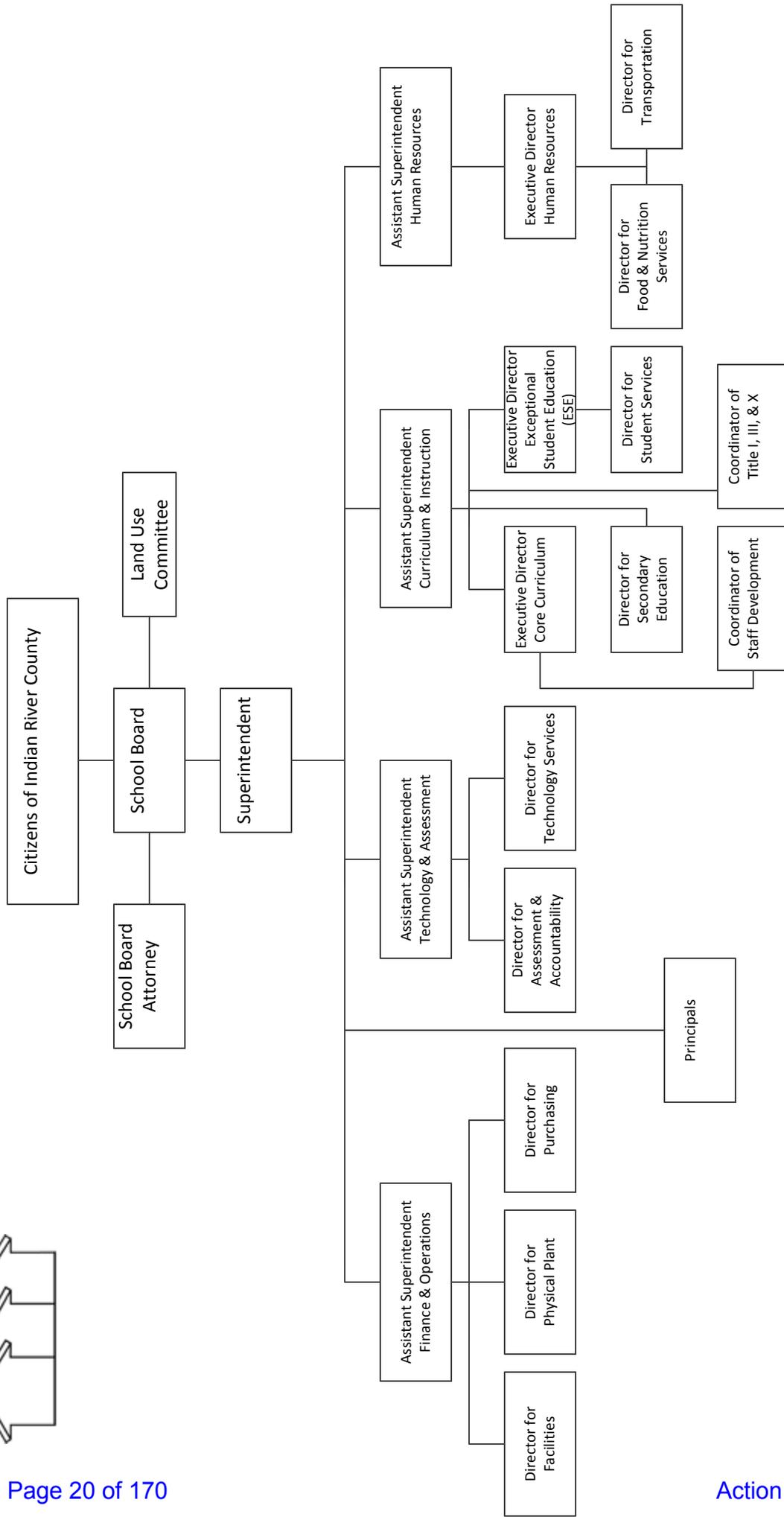
Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



School District of Indian River County
Organizational Chart 2013-2014



Independent Auditor's Report



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DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-412-2722
FAX: 850-488-6975

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, 2013, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the school internal funds, which represent 9 percent of the assets and 19 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, as described in note I. B. to the financial statements, which represents 100 percent of the transactions and account balances of the aggregate discretely presented component units columns. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the school internal funds and the aggregate discretely presented component units, 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 of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of the 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 for the Indian River County District School Board as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the general fund and each major special revenue fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note II. to the basic financial statements, the District early implemented Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*, affecting the comparability of the 2011-12 fiscal year financial statements with the 2012-13 fiscal year financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS** and **SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS PLAN**, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required 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 and Other 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 combining and individual fund financial statements and schedules, and the introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Also, the accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, and **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**, are the responsibility of management and were derived from and relate 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 combining and individual fund financial statements and schedules, and **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**, are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Indian River County District School Board'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 THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,



David W. Martin, CPA

Tallahassee, Florida

December 17, 2013

Audit Report No. 2014-069



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Management's Discussion and Analysis



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Management's Discussion and Analysis

This section of the School Board of Indian River County, Florida's (the District) comprehensive annual financial report represents our discussion and analysis of the financial performance of the District for the fiscal year ended June 30, 2013. This information should be read in conjunction with the financial statements included in this report.

Financial Highlights

- ◆ The assets of the District exceed its liabilities at June 30, 2013, by \$241 million. Of this amount, \$209 million represents investments in capital assets (net of related debt), and \$32 million represents restricted and unrestricted net position of \$38 million and negative \$6 million, respectively.
- ◆ The District's total net position decreased by \$2.2 million or 1 percent.
- ◆ Program revenues account for \$12.6 million or 7.3 percent of total revenues, and general revenues account for \$158.7 million or 92.7 percent.
- ◆ The governmental funds report combined fund balances of \$57.8 million, a decrease of \$5.4 million in comparison to the prior fiscal year.
- ◆ At the end of the fiscal year, assigned plus unassigned fund balance for the General Fund was \$12 million, or 9.6 percent of General Fund revenues.

Overview of the Financial Statements

This discussion and analysis, in conjunction with the financial statements, is intended to serve as an introduction to the District's basic financial statements. The statements are organized in such a manner that the reader can understand the District as a whole, and then proceed to provide an increasingly detailed look at specific financial activities. The basic financial statements consist of the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

Reporting the District as a Whole

The Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in the manner that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used in the private sector. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. The reader will need to consider other nonfinancial factors such as property tax base, current property tax laws, student enrollment growth, and facility conditions in arriving at their conclusion regarding the overall financial well-being of the District.

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

- ◆ Governmental activities – This represents most of the District's services, including its educational programs: basic, vocational, adult and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's class size reduction and education finance programs 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 Care 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, although 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.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and demonstrate compliance with various grant provisions. The District's three types of funds: governmental, proprietary, and fiduciary, use different accounting approaches as further described in the notes to the financial statements.

Governmental Funds

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the basic financial statements.

The District has several governmental fund types: the General Fund, the debt service funds, the special revenue funds (including the School Food Services Program), and the capital projects funds. Within these funds, the District maintains 14 individual funds. Of those funds, the General Fund, Special Revenue – Federal Economic Stimulus Fund, Debt Service – Other Fund, Debt Service – American Recovery and Reinvestment Act (ARRA) Fund, Capital Projects – Local Capital Improvement Fund, Capital Projects – Other Fund, and Capital Projects – American Recovery and Reinvestment Act (ARRA) Fund are considered to be major funds.

Proprietary Funds

Services for which the District charges a fee are generally reported in the proprietary funds. Proprietary funds use the accrual basis of accounting, the same as on the entity-wide statements. 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 Care program.
- ◆ Internal service funds are used to report activities that provide goods or services to support the District's other programs and functions through user fees. The District uses internal service funds to account for the self-insurance program activities, as well as the resources of the East Central Florida Management Training Institute, for which the District serves as fiscal agent. Since these services predominately benefit governmental functions rather than business-type functions, the internal service fund has been included within the 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 the Basic Financial Statements

The notes to the financial statements contain additional information, which is essential to fully understand data provided within the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information showing historical trend information about the funded status of the District’s other postemployment benefits plan. The required supplementary information can be found immediately following the notes to the basic financial statements. The combining statements of the nonmajor governmental funds as well as the internal service funds are presented immediately following the required supplementary information on the postemployment benefits plan.

Government-wide Financial Analysis

The School Board of Indian River County, Florida						
Condensed Statement of Net Position						
June 30, 2013 and 2012						
(amounts expressed in thousands)						
	Governmental		Business-type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 82,731	\$ 91,793	\$ 639	\$ 574	\$ 83,370	\$ 92,367
Capital assets, net	330,555	334,695	-	-	330,555	334,695
Total assets	413,286	426,488	639	574	413,925	427,062
Current and other liabilities	17,659	18,489	22	26	17,681	18,515
Long-term liabilities	154,929	163,837	51	28	154,980	163,865
Total liabilities	172,588	182,326	73	54	172,661	182,380
Net position:						
Net investment in capital						
assets	209,060	212,594	-	-	209,060	212,594
Restricted	37,900	33,743	-	-	37,900	33,743
Unrestricted (Deficit)	(6,262)	(2,175)	566	520	(5,696)	(1,655)
Total net position	\$ 240,698	\$ 244,162	\$ 566	\$ 520	\$ 241,264	\$ 244,682

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets exceeded liabilities by \$241 million at the end of the fiscal year. The largest portion of the District’s net position, \$209 million (86.7 percent), reflects its investment in capital assets less any related debt used to acquire those assets that is still outstanding.

The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position, \$37.9 million, represents resources subject to external restrictions on how they may be used. The remaining balance of net position (\$20.5 million after exclusion of \$8.9 million in compensated absences payable and \$17.3 million in other postemployment benefits obligations) is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors. Restricted net position has increased \$4.2 million from June 30, 2012, to June 30, 2013.

The School Board of Indian River County, Florida						
Condensed Statement of Activities and Changes in Net Position						
June 30, 2013 and 2012						
(amounts expressed in thousands)						
	Governmental		Business-type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 2,635	\$ 3,051	\$ 708	\$ 767	\$ 3,343	\$ 3,818
Operating grants and contributions	6,354	6,331	-	-	6,354	6,331
Capital grants and contributions	2,853	2,212	-	-	2,853	2,212
General revenues:						
Property taxes, levied for operational purposes	83,819	86,569	-	-	83,819	86,569
Property taxes, levied for debt service	5,085	4,727	-	-	5,085	4,727
Property taxes, levied for capital projects	19,583	20,509	-	-	19,583	20,509
Grants and contributions, non-restricted	46,746	41,342	-	-	46,746	41,342
Miscellaneous	2,432	2,330	-	-	2,432	2,330
Unrestricted investment earnings	1,063	931	1	1	1,064	932
Total revenue	<u>170,570</u>	<u>168,002</u>	<u>709</u>	<u>768</u>	<u>171,279</u>	<u>168,770</u>
Expenses:						
Instruction	93,379	93,440	-	-	93,379	93,440
Pupil personnel services	4,604	4,714	-	-	4,604	4,714
Instructional media services	2,079	2,048	-	-	2,079	2,048
Instruction and curriculum development services	5,351	4,569	-	-	5,351	4,569
Instructional staff training services	1,970	2,226	-	-	1,970	2,226
Instruction related technology	941	1,375	-	-	941	1,375
School Board	797	835	-	-	797	835
General administration	1,030	922	-	-	1,030	922
School administration	8,632	7,875	-	-	8,632	7,875
Facility services - non-capitalized	8,866	5,785	-	-	8,866	5,785
Fiscal services	1,586	1,220	-	-	1,586	1,220
Food services	8,725	9,257	-	-	8,725	9,257
Central services	2,167	2,154	-	-	2,167	2,154
Pupil transportation services	6,425	6,361	-	-	6,425	6,361
Operation of plant	13,418	13,080	-	-	13,418	13,080
Maintenance of plant	3,455	3,218	-	-	3,455	3,218
Administrative technology services	2,357	2,042	-	-	2,357	2,042
Community services	250	255	-	-	250	255
Unallocated interest on long-term debt	6,840	7,344	-	-	6,840	7,344
Loss on Disposal of Assets	-	2,367	-	-	-	2,367
Extended Day Program	-	-	663	649	663	649
Total expenses	<u>172,872</u>	<u>171,087</u>	<u>663</u>	<u>649</u>	<u>173,535</u>	<u>171,736</u>
Change in net position	(2,302)	(3,085)	46	119	(2,256)	(2,966)
Net position, beginning	244,162	247,247	520	401	244,682	247,648
Adjustment to beginning net position	(1,162)	-	-	-	(1,162)	-
Net position, ending	<u>\$ 240,698</u>	<u>\$ 244,162</u>	<u>\$ 566</u>	<u>\$ 520</u>	<u>\$ 241,264</u>	<u>\$ 244,682</u>

Governmental Activities

Governmental Activities decreased the District's net position by \$2.3 million for the fiscal year ended June 30, 2013. Key components of this decrease are as follows:

- ◆ Governmental activities expenses increased from the prior fiscal year by \$1.8 million, due, in part, to the acquisition of the Adult Education Program of \$1.2 million, Board-approved restoration of salaries made to non-bargaining groups in prior years of \$600 thousand, and restoration of assistant principals at magnet schools of \$300 thousand.
- ◆ Property taxes levied for operational purposes decreased by \$2.8 million, primarily as a result of a decrease in the taxable assessed value of taxable property of 8.3 percent from the previous fiscal year.
- ◆ These decreases were partially offset by increases in unrestricted grants and contributions of \$5.4 million, primarily due to an increase in State of Florida's Florida Education Finance Program revenues of \$5.1 million.

Business-Type Activities

The Extended Day Program business-type activities increased the District's net position by \$46 thousand for the fiscal year ended June 30, 2013. Charges for services and other income totaled \$709 thousand, while Extended Day Program expenses totaled \$663 thousand.

Financial Analysis of the District's Funds

The District's governmental funds reported a combined fund balance of \$57.8 million, which is a decrease of \$5.4 million from last year's total of \$63.2 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, 2013, and 2012.

<i>Fund Balance</i> <i>(in thousands)</i>	2013	2012	Increase (Decrease)	Percentage Change
General Fund	\$ 16,962	\$ 16,288	\$ 674	4.1%
Debt Service Funds:				
Other	673	24	649	2704.2%
ARRA	2,946	1,481	1,465	98.9%
Capital Projects Funds:				
Local Capital Improvement	20,748	21,518	(770)	(3.6)%
Other	8,176	9,928	(1,752)	(17.6)%
ARRA	5,028	10,894	(5,866)	(53.8)%
Other Governmental Funds	3,284	3,110	174	5.6%
Total	<u>\$ 57,817</u>	<u>\$ 63,243</u>	<u>\$ (5,426)</u>	<u>(8.6)%</u>

General Fund

The District's General Fund balance increased by \$674 thousand. The tables that follow illustrate the financial activities and balance of the General Fund.

<i>Revenues</i> <i>(in thousands)</i>	2013	2012	Increase (Decrease)	Percentage Change
Taxes	\$ 83,819	\$ 86,569	\$ (2,750)	(3.2)%
Investment earnings	282	379	(97)	(25.6)%
State revenues	36,054	30,329	5,725	18.9%
Other revenues	4,077	3,763	314	8.3%
Other financing sources	1,544	4,450	(2,906)	(65.3)%
Total	<u>\$ 125,776</u>	<u>\$ 125,490</u>	<u>\$ 286</u>	<u>0.2%</u>

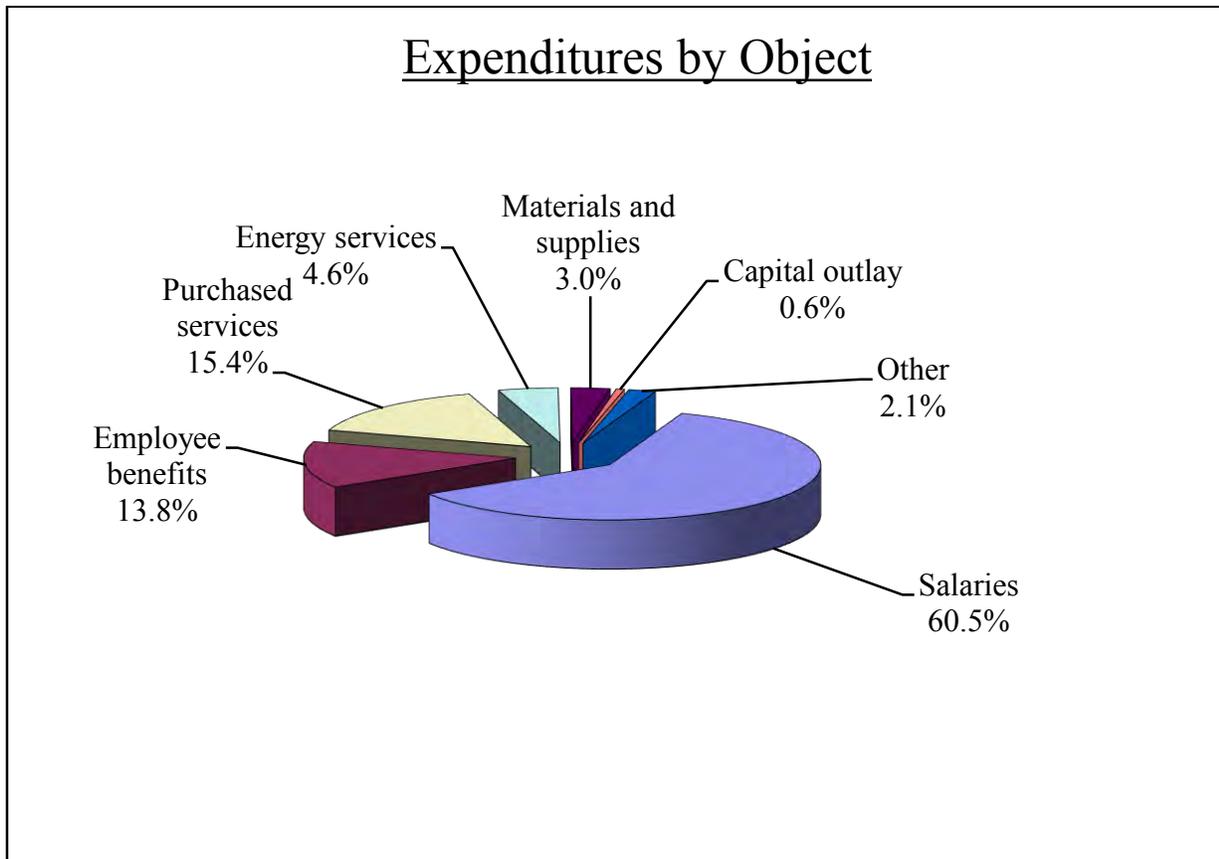
Property tax revenue decreased by \$2.8 million, primarily due to the decline in taxable assessed valuations of 8.3 percent, partially offset by the increase in the millage rates of approximately .5 percent as set by the Legislature.

State revenue increased by \$5.7 million for the fiscal year ended June 30, 2013. This is primarily due to the increase in FEFP funding compared to the fiscal year ended June 30, 2012.

The decrease in other financing sources of \$2.9 million is primarily due to the District’s decision to forego a transfer from the Local Capital Improvement Fund to cover the expenditures in the Maintenance and Facilities departments.

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.

<i>Expenditures by Object (in thousands)</i>	2013	2012	Increase (Decrease)	Percentage Change
Salaries	\$ 75,778	\$ 76,104	\$ (326)	(0.4)%
Employee benefits	17,203	17,436	(233)	(1.3)%
Purchased services	19,287	18,357	930	5.1%
Energy services	5,695	5,621	74	1.3%
Materials & supplies	3,754	3,702	52	1.4%
Capital outlay	784	375	409	109.1%
Other	2,601	2,179	422	19.4%
Total	\$ 125,102	\$ 123,774	\$ 1,328	1.1%



Expenditures increased \$1.3 million, or 1.1 percent, from the prior fiscal year.

Purchased services expenditures increased \$930 thousand, or 5.1 percent, primarily due to the increase in state and local funding passed through to charter schools as a result of increased enrollment.

Energy services expenditures increased over the prior fiscal year by \$74 thousand, or 1.3 percent, primarily due to the increased vehicle fuel costs.

Capital outlay increased by \$409 thousand, or 109.1 percent, due to the acquisition of facilities for the expansion of adult education.

Special Revenue – Federal Economic Stimulus Fund

The Special Revenue – Federal Economic Stimulus Fund does not report fund balance because revenues are reported to the extent of expenditures. Revenues and expenditures decreased by \$615 thousand each from the previous fiscal year. This decrease was due to expiration of Federal economic stimulus programs, except for the Race-to-the-Top grants, which are scheduled to continue until the 2013-14 fiscal year.

Debt Service - Other Fund

The Debt Service – Other Fund maintains a small fund balance, which is reserved for payment of debt service expenditures.

Debt Service – ARRA Fund

The Debt Service – ARRA Fund has a total fund balance of \$2.9 million, which is restricted for the payment of debt service on Certificates of Participation, Series 2010 Qualified School Construction Bonds (QSCB) issued on December 17, 2010. This increase from the prior fiscal year represents the annual deposit into and interest earned on the sinking fund held by the Trustee.

Capital Projects – Local Capital Improvement Fund

The fund balance of the Capital Projects – Local Capital Improvement Fund decreased by \$770 thousand, or 3.6 percent, during the fiscal year, primarily due to lower taxable assessed valuations for property tax revenue and spend down of projects in expenditures. Fund balance totaled \$20.7 million; of this amount, \$ 7.3 million has been encumbered for specific projects.

Capital Projects – Other Fund

The fund balance of the Capital Projects – Other Fund decreased by \$1.8 million, or 17.6 percent, during the fiscal year. Certificates of Participation, Series 2005, was closed to the Debt Service Fund in the amount of \$2.3 million. This was offset by other funds in this fund group that increased fund balance, primarily due to an impact fee increase of \$304 thousand, partially offset by a net decrease of \$100 thousand in other miscellaneous subfunds. It should be noted that \$4.2 million of the \$8.2 million of fund balance has been encumbered for specific purposes.

Capital Projects – ARRA Fund

The fund balance of the Capital Projects – ARRA Fund decreased by \$5.9 million, or 53.8 percent. The fund balance is restricted for specific capital projects funded from the Series 2010 QSCB. The District spent \$3.7 million of these funds during the fiscal year on the Vero Beach Elementary Replacement project, \$1.4 million on the Fellsmere Elementary classroom addition, and

\$751 thousand on the Treasure Coast Elementary classroom addition. It should be noted that \$3.3 million of the \$5.0 million fund balance has been encumbered for specific projects.

General Fund Budget Information

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 budget amounts.

The District collected \$877 thousand more in revenue as compared to the final budget. This was largely due to tax certificate sales and other local revenues, which are conservatively budgeted due to the irregular amounts of these revenues.

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 \$129.9 million, and actual expenditures were lower than the original budget by \$4.8 million due to the District's conservative spending and restricted fund sources such as Advanced Placement, International Baccalaureate, Career and Professional Education Act, Adult and Workforce Development. The District also reserved approximately \$822 thousand in textbook funds to fund a future math and reading adoption.

Capital Assets

The District investment in capital assets for its governmental activities as of June 30, 2013, amounts to \$330.6 million (net of accumulated depreciation). This investment in capital assets includes: land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; audio-visual materials and computer software; and property under capital lease.

Major capital asset events during the current fiscal year included the following:

Construction in progress at June 30, 2013, includes Fellsmere Elementary classroom addition, Treasure Coast Elementary classroom addition, Osceola Magnet School kitchen renovation, and Sebastian River Middle School renovations.

Projects completed and included in buildings and improvements include Vero Beach Elementary replacement, Sebastian River High School (SRHS) classrooms, Dodgertown Elementary HVAC, and SRHS HVAC.

The total decrease in the District's investment in capital assets (net of accumulated depreciation) for the current fiscal year was approximately 1.2 percent. Detailed information regarding capital asset activity is included in Notes IV.(D) and IV.(P) to the basic financial statements.

Long-Term Debt and Other Long-Term Liabilities

At the end of the current fiscal year, the District has total long-term liabilities outstanding of \$154.9 million. Of this amount, \$5.8 million represents bonds, \$122.7 million represents certificates of participation, \$302 thousand represents obligations under capital lease, \$8.9 million represents compensated absences payable, and \$17.3 million represents other postemployment benefits payable. During the 2012-13 fiscal year, the District made principal payments of \$4.7 million on general obligation bonds, \$330 thousand on State Board of Education bonds, \$4.9 million on certificates of participation, and \$388 thousand on capital leases. The District increased compensated absences by \$24 thousand and increased other postemployment benefits by \$1.5 million.

Detailed information regarding long-term debt activity is included in the notes to the basic financial statements, specifically Note IV. (F-I), Obligations Under Capital Lease, Certificates of Participation, Bonds Payable, and Changes in Long-Term Liabilities.

Economic Factors and Next Year's Budgets and Rates

Local property taxes are the District's primary source of revenue. The required local effort (RLE) for the 2013-14 fiscal year is projected to be 5.259 mills (a decrease of .166 mills); the discretionary millage is projected to be .748 mills; voted additional operating is projected to be .60 mills; and capital outlay millage is projected to be 1.50 mills. General Fund revenues and other financing sources are projected to be \$125.7 million, and expenditures are expected to be \$125.1 million.

Requests for Information

This comprehensive annual financial report is designed to provide a general financial overview of the School Board of Indian River County, Florida for all those interested in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the School Board of Indian River County, Florida, Attn: Assistant Superintendent for Finance/Operations, 1990 25th Street, Vero Beach, FL 32960.



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BASIC FINANCIAL STATEMENTS



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The School Board of Indian River County, Florida
Statement of Net Position
June 30, 2013
(amounts expressed in thousands)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Charter Schools
ASSETS				
Cash and Cash Equivalents	\$ 57,898	\$ 639	\$ 58,537	\$ 3,393
Investments	15,534	-	15,534	-
Receivables	156	-	156	112
Due From Other Agencies	2,651	-	2,651	34
Notes Receivable	3,124	-	3,124	-
Inventories	442	-	442	-
Prepaid Items	-	-	-	174
Restricted Investments	2,926	-	2,926	-
Capital Assets:				
Non-Depreciable	29,039	-	29,039	3,069
Depreciable (Net)	301,516	-	301,516	10,323
Total Assets	413,286	639	413,925	17,105
LIABILITIES				
Accrued Salaries and Benefits	2,438	15	2,453	245
Accounts Payable	1,696	6	1,702	73
Accrued Expenses	-	-	-	189
Construction Contracts Payable	764	-	764	105
Retainage Payable on Contracts	157	-	157	-
Due to Other Agencies	880	1	881	-
Matured Debt Payable	4,870	-	4,870	-
Matured Interest Payable	2,330	-	2,330	-
Unearned Revenue	1,365	-	1,365	187
Accrued Interest Payable	3	-	3	-
Estimated Insurance Claims Payable	3,156	-	3,156	-
Noncurrent Liabilities:				
Portion Due Within One Year	7,886	7	7,893	526
Portion Due In More Than One Year	147,043	44	147,087	5,726
Total Liabilities	172,588	73	172,661	7,051
NET POSITION				
Net Investment in Capital Assets	209,060	-	209,060	7,068
Restricted for:				
Special Revenue - Food Service	2,497	-	2,497	-
Capital Projects	26,954	-	26,954	152
Debt Service	4,146	-	4,146	-
State Required Carryover Programs, Adult Workforce, and Donations	4,303	-	4,303	67
Unrestricted	(6,262)	566	(5,696)	2,767
Total Net Position	\$ 240,698	\$ 566	\$ 241,264	\$ 10,054

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

The School Board of Indian River County, Florida
Statement of Activities
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units	
					Governmental Activities	Business-Type Activities	Total	Charter Schools
Primary Government:								
Governmental Activities:								
Instruction	\$ 93,379	\$ 334	\$ -	\$ -	\$ (93,045)	\$ -	\$ (93,045)	
Pupil Personnel Services	4,604	-	-	-	(4,604)	-	(4,604)	
Instructional Media Services	2,079	-	-	-	(2,079)	-	(2,079)	
Instruction and Curriculum Development Services	5,351	-	-	-	(5,351)	-	(5,351)	
Instructional Staff Training Services	1,970	-	-	-	(1,970)	-	(1,970)	
Instruction Related Technology	941	-	-	-	(941)	-	(941)	
School Board	797	-	-	-	(797)	-	(797)	
General Administration	1,030	-	-	-	(1,030)	-	(1,030)	
School Administration	8,632	-	-	-	(8,632)	-	(8,632)	
Facilities Services - Non-Capitalized	8,866	-	-	803	(8,063)	-	(8,063)	
Fiscal Services	1,586	-	-	-	(1,586)	-	(1,586)	
Food Services	8,725	2,087	6,354	-	(284)	-	(284)	
Central Services	2,167	-	-	-	(2,167)	-	(2,167)	
Pupil Transportation Services	6,425	44	-	-	(6,381)	-	(6,381)	
Operation of Plant	13,418	-	-	-	(13,418)	-	(13,418)	
Maintenance of Plant	3,455	-	-	-	(3,455)	-	(3,455)	
Administrative Technology Services	2,357	-	-	-	(2,357)	-	(2,357)	
Community Services	250	170	-	-	(80)	-	(80)	
Unallocated Interest on Long-Term Debt	6,840	-	-	2,050	(4,790)	-	(4,790)	
Total Governmental Activities	\$ 172,872	\$ 2,635	\$ 6,354	\$ 2,853	\$ (161,030)	\$ -	\$ (161,030)	
Business-Type Activities:								
Extended Day Program	663	708	-	-	-	45	45	
Total Primary Government	\$ 173,535	\$ 3,343	\$ 6,354	\$ 2,853	\$ (161,030)	\$ 45	\$ (160,985)	
Component Units:								
Charter Schools	\$ 14,845	\$ 685	\$ 784	\$ 482			(12,894)	
General Revenues:								
Taxes:								
Property Taxes, Levied for Operational Purposes					83,819	-	83,819	-
Property Taxes, Levied for Debt Service					5,085	-	5,085	-
Property Taxes, Levied for Capital Projects					19,583	-	19,583	-
Grants and Contributions not Restricted to Specific Programs					46,746	-	46,746	12,874
Unrestricted Investment Earnings					1,063	1	1,064	6
Miscellaneous					2,432	-	2,432	680
Total General Revenues					158,728	1	158,729	13,560
Changes in Net Position					(2,302)	46	(2,256)	666
Net Position - Beginning					244,162	520	244,682	9,388
Adjustments to Beginning Net Position					(1,162)	-	(1,162)	-
Net Position - Ending					\$ 240,698	\$ 566	\$ 241,264	\$ 10,054

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

The School Board of Indian River County, Florida
Balance Sheet - Governmental Funds
June 30, 2013
(amounts expressed in thousands)

	<u>Special Revenue</u>		<u>Debt Service</u>	
	<u>General Fund</u>	<u>Federal Economic Stimulus Fund</u>	<u>Other Fund</u>	<u>American Recovery and Reinvestment Act (ARRA) Fund</u>
ASSETS				
Cash and Cash Equivalents	\$ 18,693	\$ -	\$ 341	\$ 20
Investments	345	-	7,532	-
Receivables	45	-	-	-
Due from Other Agencies	795	38	-	-
Notes Receivable	3,124	-	-	-
Inventories	340	-	-	-
Restricted Investments	-	-	-	2,926
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 23,342</u>	<u>\$ 38</u>	<u>\$ 7,873</u>	<u>\$ 2,946</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Temporary Negative Cash	\$ -	\$ 26	\$ -	\$ -
Accrued Salaries and Benefits	1,828	1	-	-
Accounts Payable	669	-	-	-
Construction Contracts Payable	-	-	-	-
Retainage Payable on Contracts	-	-	-	-
Due to Other Agencies	749	-	-	-
Unearned Revenue	10	11	-	-
Matured Debts Payable	-	-	4,870	-
Matured Interest Payable	-	-	2,330	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>3,256</u>	<u>38</u>	<u>7,200</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Remaining Unrecognized Revenue from Note Receivable	3,124	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>3,124</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	685	-	332	-
Restricted	4,303	-	341	2,946
Assigned	2,783	-	-	-
Unassigned	9,191	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>16,962</u>	<u>-</u>	<u>673</u>	<u>2,946</u>
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	<u>\$ 23,342</u>	<u>\$ 38</u>	<u>\$ 7,873</u>	<u>\$ 2,946</u>

The notes to the basic financial statements are an integral part of this statement

Capital Projects

Local Capital Improvement Fund	Other Fund	American Recovery and Reinvestment Act (ARRA) Fund	Other Governmental Funds	Total Governmental Funds
\$ 21,598	\$ 6,614	\$ -	\$ 2,964	\$ 50,230
158	1,614	5,640	139	15,428
-	-	-	84	129
-	27	-	1,531	2,391
-	-	-	-	3,124
-	-	-	102	442
-	-	-	-	2,926
<u>\$ 21,756</u>	<u>\$ 8,255</u>	<u>\$ 5,640</u>	<u>\$ 4,820</u>	<u>\$ 74,670</u>
\$ -	\$ -	\$ -	\$ 548	\$ 574
-	-	-	608	2,437
756	22	-	244	1,691
134	18	612	-	764
118	39	-	-	157
-	-	-	131	880
-	-	-	5	26
-	-	-	-	4,870
-	-	-	-	2,330
<u>1,008</u>	<u>79</u>	<u>612</u>	<u>1,536</u>	<u>13,729</u>
-	-	-	-	3,124
-	-	-	-	3,124
159	429	-	108	1,713
20,589	7,747	5,028	3,176	44,130
-	-	-	-	2,783
-	-	-	-	9,191
-	-	-	-	-
<u>20,748</u>	<u>8,176</u>	<u>5,028</u>	<u>3,284</u>	<u>57,817</u>
<u>\$ 21,756</u>	<u>\$ 8,255</u>	<u>\$ 5,640</u>	<u>\$ 4,820</u>	<u>\$ 74,670</u>

The School Board of Indian River County, Florida
 Reconciliation of the Governmental Funds
 Balance Sheet to the Statement of Net Position
 June 30, 2013
 (amounts expressed in thousands)

Total Fund Balances - Governmental Funds \$ 57,817

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. 330,555

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 funds are included in governmental activities in the statement of net position. 4,134

Notes receivable are accrued as revenue in the government-wide statements because they are earned, but are considered unearned revenue in the governmental funds because the repayments do not provide current financial resources and are not available to liquidate liabilities in the governmental funds. 3,124

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. (3)

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

Obligations Under Capital Lease	302	
Bonds Payable	5,760	
Certificates of Participation Payable	122,689	
Compensated Absences Payable	8,872	
Other Postemployment Benefits Payable	17,306	
Total long-term liabilities	(154,929)	(154,929)

Total Net Position - Governmental Activities \$ 240,698

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

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	General Fund	Special Revenue Federal Economic Stimulus Fund	Debt Service	
			Other Fund	American Recovery and Reinvestment Act (ARRA) Fund
REVENUES				
Federal Direct Sources:				
Reserve Officer Training Corps (ROTC)	\$ 146	\$ -	\$ -	\$ -
Miscellaneous Federal Direct	-	-	-	1,457
Total Federal Direct	146	-	-	1,457
Federal Through State Sources:				
Food Service	-	-	-	-
Other Federal Through State Sources	336	287	-	-
Total Federal through State	336	287	-	-
State Sources:				
Florida Education Finance Program	13,252	-	-	-
Categorical - Class Size Reduction	19,806	-	-	-
Food Service	-	-	-	-
CO&DS Withheld for SBE/COBI Bond	10	-	-	-
CO&DS Distribution	-	-	-	-
Other State Sources	2,986	-	-	-
Total State Sources	36,054	-	-	-
Local Sources:				
Ad Valorem Taxes	83,819	-	-	-
Impact Fees	-	-	-	-
Food Service	-	-	-	-
Investment Income	282	-	119	5
Other Local Sources	3,595	-	-	-
Total Local Sources	87,696	-	119	5
Total Revenues	\$ 124,232	\$ 287	\$ 119	\$ 1,462

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

Capital Projects				
Local Capital Improvement Fund	Other Fund	American Recovery and Reinvestment Act (ARRA) Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 146
-	-	-	-	1,457
-	-	-	-	1,603
-	-	-	6,243	6,243
-	-	-	9,143	9,766
-	-	-	15,386	16,009
-	-	-	-	13,252
-	-	-	-	19,806
-	-	-	115	115
-	-	-	593	603
-	-	-	79	79
-	785	-	-	3,771
-	785	-	787	37,626
19,583	-	-	5,085	108,487
-	713	-	-	713
-	-	-	2,087	2,087
104	328	28	9	875
-	-	-	12	3,607
19,687	1,041	28	7,193	115,769
\$ 19,687	\$ 1,826	\$ 28	\$ 23,366	\$ 171,007

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	General Fund	Special Revenue Federal Economic Stimulus Fund	Debt Service	
			Other Fund	American Recovery and Reinvestment Act (ARRA) Fund
EXPENDITURES				
Current:				
Instruction	\$ 79,228	\$ 2	\$ -	\$ -
Pupil Personnel Services	3,403	-	-	-
Instructional Media Services	1,851	-	-	-
Instruction and Curriculum Development Services	3,059	60	-	-
Instructional Staff Training Services	978	75	-	-
Instruction Related Technology	813	17	-	-
School Board	724	-	-	-
General Administration	550	1	-	-
School Administration	7,808	-	-	-
Facilities Services - Non-Capitalized	513	-	-	-
Fiscal Services	1,427	-	-	-
Food Services	52	-	-	-
Central Services	1,912	93	-	-
Pupil Transportation Services	4,932	-	-	-
Operation of Plant	12,217	-	-	-
Maintenance of Plant	3,006	-	-	-
Administrative Technology Services	2,137	-	-	-
Community Services	-	-	-	-
Capital Outlay:				
Facilities Acquisition & Construction	130	-	-	-
Other Capital Outlay	263	39	-	-
Debt Service:				
Principal	-	-	5,258	-
Interest and Fiscal Charges	99	-	4,687	1,556
Total Expenditures	125,102	287	9,945	1,556
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(870)	-	(9,826)	(94)
OTHER FINANCING SOURCES (USES)				
Transfers In	761	-	10,475	1,559
Transfers Out	-	-	-	-
Sale of Capital Assets	291	-	-	-
Loss Recoveries	492	-	-	-
Total Other Financing Sources (Uses)	1,544	-	10,475	1,559
Net Change in Fund Balances	674	-	649	1,465
Fund Balances, Beginning	16,288	-	24	1,481
Fund Balances, Ending	\$ 16,962	\$ -	\$ 673	\$ 2,946

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

Capital Projects

Local Capital Improvement Fund	Other Fund	American Recovery and Reinvestment Act (ARRA) Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 4,904	\$ 84,134
-	-	-	746	4,149
-	-	-	-	1,851
-	-	-	1,597	4,716
-	-	-	768	1,821
-	-	-	-	830
-	-	-	-	724
-	-	-	393	944
-	-	-	27	7,835
4,646	86	637	325	6,207
-	-	-	-	1,427
-	-	-	7,863	7,915
-	-	-	-	2,005
-	-	-	79	5,011
-	-	-	-	12,217
-	-	-	-	3,006
-	-	-	-	2,137
-	-	-	233	233
-	-	-	-	-
4,842	257	5,219	122	10,570
1,404	5	38	421	2,170
-	-	-	-	-
-	-	-	5,080	10,338
-	-	-	634	6,976
<u>10,892</u>	<u>348</u>	<u>5,894</u>	<u>23,192</u>	<u>177,216</u>
<u>8,795</u>	<u>1,478</u>	<u>(5,866)</u>	<u>174</u>	<u>(6,209)</u>
-	-	-	-	12,795
(9,565)	(3,230)	-	-	(12,795)
-	-	-	-	291
-	-	-	-	492
<u>(9,565)</u>	<u>(3,230)</u>	<u>-</u>	<u>-</u>	<u>783</u>
<u>(770)</u>	<u>(1,752)</u>	<u>(5,866)</u>	<u>174</u>	<u>(5,426)</u>
<u>21,518</u>	<u>9,928</u>	<u>10,894</u>	<u>3,110</u>	<u>63,243</u>
<u>\$ 20,748</u>	<u>\$ 8,176</u>	<u>\$ 5,028</u>	<u>\$ 3,284</u>	<u>\$ 57,817</u>

The School Board of Indian River County, Florida
 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
 Changes in Fund Balances to the Statement of Activities
 June 30, 2013
 (amounts expressed in thousands)

Net Change in Fund Balances - Governmental Funds \$ (5,426)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. This is the amount of capital outlays and donations in excess of depreciation/amortization expense and sale of capital assets in the current period.

Capital Outlay - Facilities and Construction - Governmental Funds	10,570	
Capital Outlay - Other Capital Outlay - Governmental Funds	2,170	
Donated Items	659	
Undepreciated Cost of Assets Sold	(3,491)	
Less: Depreciation/Amortization Expense	(14,048)	(4,140)

Premiums are reported in the governmental funds in the year debt is issued, but are deferred and amortized over the life of the debt in the government-wide statements. 71

Repayment of long-term debt is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position.

Certificates of Participation Repayments	4,870	
Bond Repayments	5,080	
Capital Lease Repayments	388	10,338

Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as an expense when interest accrues in the statement of activities. This is the amount of accrued interest at year-end (\$3), less the amount accrued in the prior fiscal year (\$69). 66

In the statement of activities, the cost of other postemployment benefits obligation is measured by actuarial estimations, while in the governmental funds expenditures are recognized based on the amounts actually paid for other postemployment benefits. This is the net increase of the postemployment benefits obligation for the current period. (1,483)

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 (\$2,102) in excess of the amount paid (\$2,084) in the current period. (18)

Notes receivable are accrued as revenue in the government-wide statements because they are earned, but are considered unavailable revenue in the governmental funds because the repayments do not provide current financial resources and are not available to liquidate liabilities in the government funds. This is the amount recognized in the current year in governmental funds, whereas the entire amount was recognized in the prior fiscal year in the government-wide statements. (677)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net loss of internal service funds is reported with governmental activities. (1,033)

Change in Net Position - Governmental Activities \$ (2,302)

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

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Federal Direct Sources:				
Reserve Officer Training Corps (ROTC)	\$ 100	\$ 100	\$ 146	\$ 46
Total Federal Direct	100	100	146	46
Federal Through State Sources:				
Other Federal Through State Sources	150	238	336	98
Total Federal through State	150	238	336	98
State Sources:				
Florida Education Finance Program	13,612	13,252	13,252	-
Categorical - Class Size Reduction	19,685	19,806	19,806	-
CO&DS Withheld for SBE/COBI Bond	-	10	10	-
Other State Sources	2,595	2,981	2,986	5
Total State Sources	35,892	36,049	36,054	5
Local Sources:				
Ad Valorem Taxes	83,337	83,397	83,819	422
Investment Income	370	370	282	(88)
Other Local Sources	3,237	3,201	3,595	394
Total Local Sources	86,944	86,968	87,696	728
Total Revenues	123,086	123,355	124,232	877
EXPENDITURES				
Current:				
Instruction:				
Salaries	52,376	50,076	49,219	857
Employees Benefits	11,513	11,084	11,061	23
Purchased Services	13,737	14,536	14,257	279
Energy Services	-	2	1	1
Materials and Supplies	4,803	4,360	2,886	1,474
Capital Outlay	209	351	193	158
Other Expenditures	293	1,634	1,611	23
Total Instruction	82,931	82,043	79,228	2,815
Pupil Personnel Services:				
Salaries	2,768	2,722	2,718	4
Employees Benefits	593	616	616	-
Purchased Services	35	33	18	15
Energy Services	5	5	4	1
Materials and Supplies	23	26	23	3
Capital Outlay	1	3	-	3
Other Expenditures	9	25	24	1
Total Pupil Personnel Services	3,434	3,430	3,403	27
Instructional Media Services:				
Salaries	1,339	1,398	1,398	-
Employees Benefits	355	336	336	-
Purchased Services	5	5	3	2
Materials and Supplies	16	18	16	2
Capital Outlay	122	120	85	35
Other Expenditures	2	14	13	1
Total Instructional Media Services	\$ 1,839	\$ 1,891	\$ 1,851	\$ 40

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

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Current (continued)				
Instruction and Curriculum Development Services:				
Salaries	\$ 2,278	\$ 2,603	\$ 2,504	\$ 99
Employees Benefits	474	515	515	-
Purchased Services	30	28	13	15
Materials and Supplies	3	4	4	-
Capital Outlay	-	1	1	-
Other Expenditures	34	23	22	1
Total Instruction and Curriculum Development Services	<u>2,819</u>	<u>3,174</u>	<u>3,059</u>	<u>115</u>
Instructional Staff Training Services:				
Salaries	739	714	708	6
Employees Benefits	154	158	153	5
Purchased Services	67	123	70	53
Materials and Supplies	6	14	7	7
Capital Outlay	1	-	-	-
Other Expenditures	23	50	40	10
Total Instructional Staff Training Services	<u>990</u>	<u>1,059</u>	<u>978</u>	<u>81</u>
Instruction Related Technology:				
Salaries	492	523	523	-
Employees Benefits	123	127	127	-
Purchased Services	231	155	154	1
Energy Services	-	2	2	-
Materials and Supplies	6	8	6	2
Capital Outlay	40	5	1	-
Total Instruction Related Technology	<u>892</u>	<u>820</u>	<u>813</u>	<u>3</u>
School Board:				
Salaries	192	205	205	-
Employees Benefits	260	252	119	133
Purchased Services	376	382	359	23
Materials and Supplies	1	1	1	-
Other Expenditures	55	55	40	15
Total School Board	<u>884</u>	<u>895</u>	<u>724</u>	<u>171</u>
General Administration:				
Salaries	271	284	284	-
Employees Benefits	68	60	60	-
Purchased Services	14	33	30	3
Materials and Supplies	10	9	8	1
Capital Outlay	1	1	1	-
Other Expenditures	17	179	167	12
Total General Administration	<u>381</u>	<u>566</u>	<u>550</u>	<u>16</u>
School Administration:				
Salaries	5,832	6,375	6,290	85
Employees Benefits	1,374	1,319	1,319	-
Purchased Services	71	74	63	11
Energy Services	1	1	1	-
Materials and Supplies	77	51	49	2
Capital Outlay	35	73	68	5
Other Expenditures	12	23	18	5
Total School Administration	<u>\$ 7,402</u>	<u>\$ 7,916</u>	<u>\$ 7,808</u>	<u>\$ 108</u>

Continued on next page.

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Current (continued)				
Facilities Services Non-Capitalized:				
Salaries	\$ 414	\$ 390	\$ 390	\$ -
Employees Benefits	94	82	82	-
Purchased Services	14	20	18	2
Energy Services	4	6	6	-
Materials and Supplies	3	4	3	1
Capital Outlay	254	568	14	554
Total Facilities Services Non-Capitalized	<u>783</u>	<u>1,070</u>	<u>513</u>	<u>557</u>
Fiscal Services:				
Salaries	1,375	1,094	825	269
Employees Benefits	173	175	175	-
Purchased Services	172	132	97	35
Materials and Supplies	6	5	5	-
Other Expenditures	301	330	325	5
Total Fiscal Services	<u>2,027</u>	<u>1,736</u>	<u>1,427</u>	<u>309</u>
Food Services:				
Salaries	-	48	48	-
Employees Benefits	-	4	4	-
Total Food Services	<u>-</u>	<u>52</u>	<u>52</u>	<u>-</u>
Central Services:				
Salaries	1,265	1,259	1,247	12
Employees Benefits	267	263	263	-
Purchased Services	323	477	360	117
Energy Services	10	11	10	1
Materials and Supplies	74	55	26	29
Capital Outlay	1	6	2	4
Other Expenditures	22	23	4	19
Total Central Services	<u>1,962</u>	<u>2,094</u>	<u>1,912</u>	<u>182</u>
Pupil Transportation Services:				
Salaries	2,910	3,060	2,766	294
Employees Benefits	875	801	779	22
Purchased Services	343	349	259	90
Energy Services	1,285	1,270	800	470
Materials and Supplies	128	151	144	7
Capital Outlay	1	20	-	20
Other Expenditures	5	184	184	-
Total Pupil Transportation Services	<u>5,547</u>	<u>5,835</u>	<u>4,932</u>	<u>903</u>
Operation of Plant:				
Salaries	3,458	3,586	3,581	5
Employees Benefits	1,032	940	933	7
Purchased Services	2,883	2,876	2,465	411
Energy Services	5,045	5,056	4,777	279
Materials and Supplies	397	436	400	36
Capital Outlay	8	10	7	3
Other Expenditures	33	55	54	1
Total Operation of Plant	<u>\$ 12,856</u>	<u>\$ 12,959</u>	<u>\$ 12,217</u>	<u>\$ 742</u>

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

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with Final Budget - Over (Under)
	Original	Final		
EXPENDITURES				
Current (continued)				
Maintenance of Plant:				
Salaries	\$ 1,737	\$ 1,835	\$ 1,835	\$ -
Employees Benefits	450	407	407	-
Purchased Services	295	522	509	13
Energy Services	79	91	90	1
Materials and Supplies	163	166	159	7
Capital Outlay	11	8	6	2
Other Expenses	-	-	-	-
Total Maintenance of Plant	2,735	3,029	3,006	23
Administrative Technology Services:				
Salaries	1,131	1,271	1,237	34
Employees Benefits	254	254	254	-
Purchased Services	619	635	612	23
Energy Services	5	4	4	-
Materials and Supplies	21	17	17	-
Capital Outlay	137	125	13	112
Total Administrative Technology Services	2,167	2,306	2,137	169
Community Services:				
Materials and Supplies	-	-	-	-
Total Community Services	-	-	-	-
Capital Outlay:				
Facilities Acquisition and Construction	-	130	130	-
Other Capital Outlay	-	263	263	-
Total Capital Outlay:	-	393	393	-
Debt Service:				
Interest and Fiscal Charges	250	99	99	-
Total Debt Service	250	99	99	-
Total Expenditures	129,899	131,367	125,102	6,261
Excess (Deficiency) of Revenues Over Expenditures	(6,813)	(8,012)	(870)	7,138
OTHER FINANCING SOURCES (USES)				
Transfers In	4,100	761	761	-
Sale of Capital Assets	50	195	291	96
Loss Recoveries	-	81	492	411
Total Other Financing Sources (Uses)	4,150	1,037	1,544	507
Net Change in Fund Balance	(2,663)	(6,975)	674	7,645
Fund Balance, Beginning	16,287	16,287	16,288	1
Fund Balance, Ending	\$ 13,624	\$ 9,312	\$ 16,962	\$ 7,646

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Major Special Revenue - Federal Economic Stimulus Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Federal Through State Sources:				
Other Federal Through State Sources	\$ 527	\$ 526	\$ 287	\$ (239)
Total Federal through State	527	526	287	(239)
Total Revenues	527	526	287	(239)
EXPENDITURES				
Current:				
Instruction:				
Salaries	22	12	-	12
Purchased Services	5	8	-	8
Materials and Supplies	26	-	-	-
Capital Outlay	46	28	2	26
Other Expenditures	1	-	-	-
Total Instruction	100	48	2	46
Pupil Personnel Services:				
Purchased Services	10	10	-	10
Total Pupil Personnel Services	10	10	-	10
Instruction and Curriculum Development Services:				
Salaries	64	57	48	9
Employees Benefits	28	18	7	11
Purchased Services	5	7	5	2
Total Instruction and Curriculum Development Services	97	82	60	22
Instructional Staff Training Services:				
Salaries	27	6	-	6
Employees Benefits	4	1	-	1
Purchased Services	102	96	69	27
Materials and Supplies	18	68	3	65
Other Expenditures	88	23	3	20
Total Instructional Staff Training Services	239	194	75	119
Instructional Related Technology:				
Purchased Services	-	17	17	-
Capital Outlay	5	-	-	-
Total Instruction Related Technology	\$ 5	\$ 17	\$ 17	\$ -

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

The School Board of Indian River County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Major Special Revenue - Federal Economic Stimulus Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Current (continued)				
General Administration:				
Other Expenditures	\$ 1	\$ 1	\$ 1	\$ -
Total General Administration	1	1	1	-
Central Services:				
Purchased Services	60	128	93	35
Total Central Services	60	128	93	35
Administrative Technology Services:				
Purchased Services	15	7	-	7
Total Administrative Technology Services	15	7	-	7
Capital Outlay:				
Other Capital Outlay	-	39	39	-
Total Capital Outlay	-	39	39	-
Total Expenditures	527	526	287	239
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

The School Board of Indian River County, Florida
Statement of Net Position
Proprietary Funds
June 30, 2013
(amounts expressed in thousands)

	Business-Type Activities Nonmajor Enterprise Fund Extended Day Program	Governmental Activities Internal Service Funds
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 639	\$ 8,242
Investments	-	106
Accounts Receivable	-	27
Due from Other Agencies	-	260
Total Current Assets	639	8,635
 Total Assets	 639	 8,635
LIABILITIES		
Current Liabilities:		
Accrued Salaries and Benefits	15	1
Accounts Payable	6	5
Due to Other Agencies	1	-
Unearned Revenue	-	1,339
Estimated Insurance Claims Payable	-	3,156
Total Current Liabilities	22	4,501
Long-Term Liabilities:		
Compensated Absences Payable	19	-
Other Postemployment Benefits Payable	32	-
Total Long-Term Liabilities	51	-
Total Liabilities	73	4,501
NET POSITION		
Unrestricted	566	4,134
Total Net Position	\$ 566	\$ 4,134

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

The School Board of Indian River County, Florida
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Business-Type Activities	Governmental Activities
	Nonmajor Enterprise Fund	Internal Service Funds
	Extended Day Program	
OPERATING REVENUES		
Charges for Services	\$ 708	\$ 13
Premium Revenues	-	16,562
Other Operating Revenues	-	113
Total Operating Revenues	708	16,688
OPERATING EXPENSES		
Insurance Claims	-	13,524
Insurance Premiums	-	2,847
Service Agent Fees	-	1,439
Professional and Technical Services	34	96
Salaries and Benefits	559	40
Materials and Supplies	54	4
Capital Outlay	16	-
Other Expenses	-	2
Total Operating Expenses	663	17,952
Operating Income (Loss)	45	(1,264)
NONOPERATING REVENUES		
Loss Recoveries	-	27
Gifts, Grants and Bequests	-	150
Investment Earnings	1	54
Total Nonoperating Revenues	1	231
Change in Net Position	46	(1,033)
Total Net Position, Beginning	520	5,167
Total Net Position, Ending	\$ 566	\$ 4,134

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

The School Board of Indian River County, Florida
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Business-Type Activities Nonmajor Enterprise Fund Extended Day Program	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received for Premiums	\$ -	\$ 16,574
Cash Received for Other Operating Revenues	708	727
Cash Payments for Insurance Premiums	-	(2,821)
Cash Payments to Employees for Services	(539)	(117)
Cash Payments for Other Fees	-	(1,438)
Cash Payments for Insurance Claims	-	(13,564)
Cash Payments for Other	(105)	(50)
Net Cash Provided (Used) by Operating Activities	64	(689)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Loss Recovery	-	27
Subsidies from Grants	-	150
Net Cash Provided by Noncapital Financing Activities	-	177
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sales and Maturities of Investments	-	81
Interest on Investments	1	54
Net Cash Provided by Investing Activities	1	135
Net Change in Cash and Cash Equivalents	65	(377)
Cash and Cash Equivalents, Beginning	574	8,619
Cash and Cash Equivalents, Ending	\$ 639	\$ 8,242
Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ 45	\$ (1,264)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Changes in Assets and Liabilities:		
Decrease in Accounts Receivable	-	139
(Increase) Decrease in Due From Other Agencies	(1)	462
Increase (Decrease) in Accrued Salaries and Benefits	(2)	1
Increase (Decrease) in Accounts Payable	(1)	1
Increase in Unearned Revenue	-	12
Decrease in Estimated Insurance Claims Payable	-	(40)
Increase in Compensated Absences Payable	6	-
Increase in Other Postemployment Benefits Payable	17	-
Total Adjustments	19	575
Net Cash Provided (Used) by Operating Activities	\$ 64	\$ (689)

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

The School Board of Indian River County, Florida
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013
(amounts expressed in thousands)

	Private-Purpose Trust Fund	
	Waldo Schraubstader Scholarship Fund	Agency Funds
ASSETS		
Cash and Cash Equivalents	\$ 24	\$ 1,284
Investments	46	-
Accounts Receivable	-	3
Inventory	-	42
	<hr/>	<hr/>
Total Assets	70	1,329
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES		
Accounts Payable	-	13
Internal Accounts Payable	-	1,316
	<hr/>	<hr/>
Total Liabilities	-	\$ 1,329
	<hr/> <hr/>	<hr/> <hr/>
NET POSITION		
Net Position Held in Trust for Scholarships and Other Purposes	\$ 70	
	<hr/> <hr/>	

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

The School Board of Indian River County, Florida
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Private-Purpose Trust Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Fiduciary Fund
	Private-Purpose Trust Fund
	Waldo Schraubstader Scholarship Fund
ADDITIONS	
Investments Earnings:	
Interest on Investments	\$ 1
Total Investment Earnings	1
DEDUCTIONS	
Other Expenses	4
Change in Net Position	(3)
Total Net Position, Beginning	73
Total Net Position, Ending	\$ 70

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



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THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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 separated 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 District's government activities and for each segment of the 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 pupil transportation, maintenance of plant, and food service operations while the 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 Indian River County School District (District) is considered part of the Florida system of public education. 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 entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the School 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:

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

- Blended Component Unit. 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 the financials. Due to the substantive economic relationship between the Board 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. 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 the District has the ability to create and abolish charter schools, which is tantamount to the initial appointment of the governing body, 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 608, 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

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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, 2013. Audits of the charter schools for the fiscal year ended June 30, 2013 were conducted by independent accounting firms and are on file at the District Administrative Office.

None of the individual component units is considered to be major for financial statement presentation purposes.

C. Basis of Presentation: Government-wide Financial Statements

Government-wide financial statements include the non-fiduciary financial activity of the primary government and its component units. The District does not have any major component units. These statements include a governmental activities column which incorporates data from governmental funds and internal service funds, while business-type activities are 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

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

D. Basis of Presentation: Fund Financial Statements

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

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.
- Special Revenue – Federal Economic Stimulus Fund – to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act.
- Debt Service – Other Fund – to account for financial resources generated for debt principal and interest for the Series 2005 and Series 2007 Certificates of Participation.
- Debt Service – American Recovery and Reinvestment Act (ARRA) Fund – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs of the Qualified School Construction Bond (QSCB) issue.
- 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; motor vehicle purchases; equipment purchases; costs of environmental compliance; and debt service payments on a capital lease for a telephone system.
- Capital Projects – Other Fund – to account for other financial resources generated by the Series 2005 and Series 2007 Certificates of Participation, Impact Fees, and Class Size Reduction Construction funds to be used for capital projects.
- Capital Projects – American Recovery and Reinvestment Act (ARRA) Fund – to account for the financial resources of the Qualified School Construction Bond (QSCB) issue to be used for certain capital construction and improvement projects.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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

- Internal Service Funds – to account for the District's individual self-insurance programs.
- Enterprise Fund - Extended Day Program – to account for the financial resources of the District's Extended Day Program. This program provides before and after school care to students and is administered by the District.
- Private-Purpose Trust Fund – to account for resources of the Estate of Waldo Schraubstader Scholarship Fund.
- Agency Funds – to account for resources of the school internal funds, which are used to administer moneys collected at the several schools in connection with school, student athletic, class, and club activities.

E. Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicated 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 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 in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

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 when they become 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. The District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. Revenues susceptible to accrual include ad valorem taxes, impact fees, and interest on investments. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

The proprietary and private-purpose trust funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

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

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

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and certain short-term, highly liquid investments with maturities of three months or less. Investments classified as cash equivalents consist of unrestricted investments placed with the State Board of Administration (SBA) Florida PRIME, formerly known as the Local Government Surplus Funds Trust Fund Investment Pool (LGIP).

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.

As of June 30, 2013, the special revenue funds cash accounts reflect a negative cash balance which represents timing differences between expenditures and the receipt of the reimbursement from the cash drawdown request. The funds are part of pooled funds, so no District bank account is overdrawn per bank records at June 30, 2013.

2. Investments

Investments consist of amounts placed with SBA Debt Service Accounts for investment of debt service moneys; trust accounts placed with the SBA investment pools as participation in Florida PRIME and Fund B Surplus Funds Trust Fund (Fund B) created by Sections 218.405 and 218.417, Florida Statutes; and other investments made locally. The SBA investment pools operate under investment guidelines established by Section 215.47, Florida Statutes.

The District's investments in Florida PRIME, which SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of June 30, 2013, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

The District's investments in Fund B are accounted for as a fluctuating net asset value pool, with a Fair Value factor of 1.11845939 at June 30, 2013. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by SBA, are effected by transferring eligible cash or securities to Florida PRIME,

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

consistent with the pro rata allocation of pool shareholders of record at the creation of Fund B. One hundred percent of such distributions from Fund B are available as a liquid balance within Florida PRIME.

Investments made locally consist of mutual funds and are reported at fair value. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

3. Inventories

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 surplus 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.

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 assets 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 fair 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 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
Property under Capital Lease	20 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.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

5. 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 debts 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.

6. Deferred Outflows/Inflows of Resources

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unearned revenue, is reported only in the governmental funds balance sheet. The governmental funds report this unearned revenue from a note receivable for state revenues available to the District in a prior period but which were loaned to another school district under an agreement with the State. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted and unrestricted resources. To determine the amounts to be reported as restricted 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. It is the District's policy to use restricted resources first, then unrestricted as they are needed.

8. Fund Balance Flow Assumption

The District may fund outlays for a particular purpose from both restricted and unrestricted (total committed, assigned and unassigned fund balances) resources. To calculate the amounts to report as restricted, committed, assigned or 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.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

9. 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 (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.

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 resolution authorized the Assistant Superintendent of Finance/Operations to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's budget. Unlike commitments, assignments general 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.

G. Revenues and Expenditures/Expenses

1. Program Revenues

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 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 funding from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department 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 for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department 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 year when the adjustments are made.

The State also provides financial assistance to administer certain educational programs. State Board of Education 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 year to be expended for the same educational programs. The Department 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 education program resources.

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 2012 tax levy on September 06, 2012. 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 an enforceable lien on property as of 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

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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

In August 2012, the voters of Indian River County approved a 0.6 mills school operating millage levy for 4 years effective January 2013 to fund technology needs of the District. The actual collections will begin in the 2013-14 fiscal year.

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 shall be used solely for the purpose of providing capital improvements to the public education system necessitated by new residential development, and are not 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, 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 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.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

8. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses general result from providing services in connection with the funds' principal ongoing operations. The principal operating revenues of the District's internal service fund are charges for employee health and other 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 this definition are reported as nonoperating revenues and expenses.

II. ACCOUNTING CHANGES

- A. As discussed in Note I. F-6 to the financial statements, the District adopted new accounting guidance GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Concepts Statement No. 4, *Elements of Financial Statements*. These statements incorporated deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and renamed that measure as "net position", rather than net assets.
- B. The GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities (GASB 65)*, effective for reporting periods beginning after December 15, 2012. The statement amends or supersedes the accounting and financial reporting guidance for certain items previously required to be reported as assets or liabilities. The District has elected early adoption of GASB 65 in the 2012-13 fiscal year financial statements. The impact of this early adoption requires the District to restate the beginning net position in the governmental activities statement of activities in the amount of the deferred charges related to debt issuance costs of previously issued certificates of participation. The District's beginning net position was decreased \$1,161,651, restated to \$243,000,276, and resulted in the removal of deferred charges, previously reported as an asset, from the governmental activities statement of net position.

III. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds, as described below:

- A. 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 law and State Board of Education rules.
- B Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

- C. Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- D. Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders and other contract commitments are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

IV. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk-Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. 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 average ending balance in that fund.

B. Investments

As of June 30, 2013, the District has the following investments and maturities:

Investments	Maturities	Fair Value
State Board of Administration (SBA):		
Florida PRIME (1) (2)	40 Day Average	\$ 29,739,043
Fund B Surplus Funds Trust Fund (Fund B) (3)	3.98 Years Average	1,376,359
Debt Service Accounts	6 Months	132,645
Mutual Funds:		
Morgan Stanley U.S. Government Securities Trust (4)	4.5 Years Average	45,918
First American Money Market Fund (5) (6)	53 Day Average	5,101,573
Total Investments, Primary Government		\$ 36,395,536

Notes: (1) Includes \$17,888,715 considered cash equivalents for financial statement reporting purposes.
(2) Includes \$11,850,328 held under a trust agreement for Certificates of Participation financing arrangements.
(3) Includes \$760,281 held under a trust agreement for Certificates of Participation financing arrangements.
(4) The U.S. Government Securities Trust invests exclusively in U.S. Government securities.
(5) Held under a trust agreement for Certificates of Participation financing arrangements.
(6) First American Money Market Fund invests exclusively in short-term U.S. Government Securities and repurchase agreements secured by U.S. Government Securities.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

➤ Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Florida PRIME had a weighted average days to maturity (WAM) of 40 days at June 30, 2013. 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. Due to the nature of the securities in Fund B, the interest rate risk information required by GASB Statement No. 40 indicating specific identification, duration, weighted average maturity, segmented time distribution or simulation model is not available. However, an estimate of weighted average life (WAL) is available. In the calculation of the WAL, the time at which an expected principal amount is to be received, measure in years, is weighted by the principal amount received at that time divided by the sum of all expected principal payments. The principal amounts used in the WAL calculation are not discounted to present value as they would be in a weighted average duration calculation. The WAL, based on expected future cash flows, of Fund B at June 30, 2013, is estimated at 3.98 years. However, because Fund B consists of restructured or defaulted securities there is considerable uncertainty regarding the WAL. The District's participation in Fund B is involuntary.

➤ Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415, Florida Statutes, limits investments to State Board of Administration (SBA) Local Government Surplus Funds Trust Fund Investment Pool, known as Florida PRIME, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits in qualified public depositories, as defined in Section 280.03, Florida Statutes; and direct obligations of the United States Treasury. The District does not have a formal investment policy that limits its investment choices.

The District's investments held in the SBA Debt Service Accounts are to provide for debt service payments on bond debt issued at the state level for the benefit of the District. The District relies on policies developed by the State Board of Administration for managing interest rate risk and credit risk for this account.

As of June 30, 2013, the District's investment in Florida PRIME is Rated AAAM by Standard & Poor's. Fund B is unrated.

As of June 30, 2013, the District's investment in the First American Money Market Fund was rated AAAM by Standard & Poor's, Aaa-mf by Moody's Investors Service, and AAAMmf by Fitch's Rating Agency.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

As of June 30, 2013, the District's investment in the Morgan Stanley U.S. Government Securities Trust mutual fund is unrated.

C. NOTE RECEIVABLE

Pursuant to Section 1013.68(6), Florida Statutes, in March 2002, the District entered into an inter-local loan agreement to assign \$9,308,048 of its Classrooms First Program allocation from the State of Florida to the Osceola County District School Board. In return, the Osceola County District School Board agreed to repay the Indian River County School District the funds in 15 annual installments. The effective interest rate on the loan is 5.776 percent with annual loan principal and interest payments totaling \$897,039 through August 1, 2016. If an installment payment is not made when due, the State of Florida will make payment to the Board within 10 days of notification of nonpayment. As such, the District considers the receivable totally collectible and did not report an allowance for uncollectible amounts.

The note receivable at June 30, 2013, is \$3,124,322 as shown in the schedule below:

Fiscal Year Ending June 30	Total	Principal	Interest
2014	\$ 897,039	\$ 716,568	\$ 180,471
2015	897,039	757,959	139,080
2016	897,039	801,742	95,297
2017	897,039	848,053	48,986
Total	<u>\$3,588,156</u>	<u>\$3,124,322</u>	<u>\$463,834</u>

D. CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

	Balance 7-1-12	Additions	Deletions	Balance 6-30-13
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 23,286,147	\$	\$ 224,718	\$ 23,061,429
Improvements Other Than Buildings	184,420	-	1,734	182,686
Construction in Progress	29,559,156	5,314,554	29,078,441	5,795,269
Total Capital Assets Not Being Depreciated	53,029,723	5,314,554	29,304,893	29,039,384
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	21,270,732	1,185,172	1,235,849	21,220,055
Buildings and Fixed Equipment	360,284,775	33,795,383	5,118,779	388,961,379
Furniture, Fixtures, and Equipment	19,001,569	1,796,233	1,806,007	18,991,795
Motor Vehicles	11,456,386	277,646	855,152	10,878,880
Property Under Capital Lease	1,941,691	-	-	1,941,691
Audio Visual Materials and Computer Software	4,016,423	108,323	126,805	3,997,941
Total Capital Assets Being Depreciated	417,971,576	37,162,757	9,142,592	445,991,741
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	12,086,638	1,033,836	447,754	12,672,720
Buildings and Fixed Equipment	99,653,101	10,401,748	2,789,520	107,265,329
Furniture, Fixtures, and Equipment	15,036,150	1,356,998	1,751,495	14,641,653
Motor Vehicles	5,651,889	970,962	770,183	5,852,668
Property Under Capital Lease	299,343	97,086	-	396,429
Audio Visual Materials and Computer Software	3,579,145	187,110	119,547	3,646,708
Total Accumulated Depreciation	136,306,266	14,047,740	5,878,499	144,475,507
Total Capital Assets Being Depreciated Net	281,665,310	23,115,017	3,264,093	301,516,234
Governmental Activities Capital Assets, Net	\$ 334,695,033	\$ 28,429,571	\$ 32,568,986	\$ 330,555,618

The class of property under capital lease is presented in Note IV(F).

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Depreciation and amortization expense was charged to functions as follows:

Governmental Activities	Amount
<u>Function</u>	
Instruction	\$ 7,441,292
Pupil Personnel Services	366,853
Instructional Media Services	163,632
Instruction and Curriculum Development Services	417,022
Instructional Staff Training Services	161,000
Instruction Related Technology	73,438
School Board	64,045
General Administration	83,427
School Administration	692,768
Facility Services - Non-Capitalized	548,639
Fiscal Services	126,146
Food Services	717,788
Central Services	177,215
Pupil Transportation Services	1,326,214
Operation of Plant	1,080,214
Maintenance of Plant	419,130
Administrative Technology Services	188,917
Total Depreciation/Amortization Expense- Governmental Activities	<u>\$ 14,047,740</u>

E. CHANGES IN SHORT-TERM DEBT

The following is a schedule of changes in short-term debt:

	Balance 7/1/2012	Additions	Deletions	Balance 6/30/2013
GOVERNMENTAL ACTIVITIES				
Tax Anticipation Notes	\$ -	\$ 12,000,000	\$ 12,000,000	\$ -

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

The Tax Anticipation Notes, Series 2012, with an interest rate of 1.25 percent and a net interest cost of 0.25 percent, were issued on November 2, 2012, for \$12,000,000, and matured on June 30, 2013. The proceeds were utilized for payment of operating expenses incurred for the District's schools for the 2012-13 fiscal year in anticipation of the receipt of ad valorem taxes levied and collected for the same year.

F. OBLIGATIONS UNDER CAPITAL LEASE

The class and amount of property being acquired under capital lease is as follows:

<u>Asset under lease</u>	<u>Asset Cost</u>
Telephone System	\$ 1,941,691
Total	<u>\$ 1,941,691</u>

Future minimum capital lease payments and the present value of the minimum lease payments as of June 30 are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2014	<u>\$ 306,582</u>	<u>\$ 301,547</u>	<u>\$ 5,035</u>
Total Minimum Lease Payments	<u>\$ 306,582</u>	<u>\$ 301,547</u>	<u>\$ 5,035</u>

The stated interest rate for the telephone system lease is 3.99 percent.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

G. CERTIFICATES OF PARTICIPATION

The District entered into a master financing arrangement on November 1, 2005 characterized as a lease-purchase agreement, with the Indian River School Board Leasing Corporation (Leasing Corporation), whereby the District secured financing for construction of 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 arrangements, the District has given a ground lease on District property to the Leasing Corporation with a rental fee of \$10 per year. The initial terms of the lease agreements for the Series 2005 and 2007 are 20 years commencing on November 1, 2005 (Series 2005), and August 1, 2007 (Series 2007). The Series 2010A 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, 2013, are as follows:

Series	Issued Amount	Amount Outstanding	Interest Rates (Percent)	Annual Maturity to
Series 2005	\$ 80,050,000	\$ 57,465,000	4.00 - 5.00	2025
Series 2007	45,020,000	38,060,000	4.00 - 5.00	2027
Series 2010A-QSCB	26,261,000	26,261,000	0.11 net * (1)	2029
Total Certificates of Participation	<u>\$ 151,331,000</u>	<u>\$ 121,786,000</u>		

Note (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 federal subsidy of 5.80 percent.

The District properties included in the ground leases under this arrangement include:

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Series 2005 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

Series 2007 Certificates of Participation

Storm Grove Middle School
Support Services Complex

Series 2010A Qualified School Construction Bonds - Certificates of Participation

Vero Beach Elementary School Replacement
Osceola Magnet School Replacement (partial funding)

The lease payments for the 2005 and 2007 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:

Fiscal Year Ending June 30	Certificates of Participation Outstanding		
	Total	Principal	Interest
2014	\$ 11,080,637	\$ 5,065,000	\$ 6,015,637
2015	11,078,425	5,270,000	5,808,425
2016	11,082,775	5,490,000	5,592,775
2017	11,078,283	5,715,000	5,363,283
2018	11,081,718	5,960,000	5,121,718
2019-2023	55,397,631	34,180,000	21,217,631
2024-2028	45,874,925	33,845,000	12,029,925
2029	27,037,012	26,261,000	776,012
Total Minimum Lease Payments	183,711,406	121,786,000	61,925,406
Plus: Unamortized Premium	902,585	902,585	-
Total Certificates of Participation	<u>\$ 184,613,991</u>	<u>\$ 122,688,585</u>	<u>\$ 61,925,406</u>

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 SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

the Series 2010A COP 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 5.80 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 is to deposit \$1,458,994 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.

H. BONDS PAYABLE

Bonds payable at June 30, 2013, are as follows:

Bond Type	Issued Amount	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To
State School Bonds:				
Series 2005A	\$6,405,000	\$4,600,000	4.00 - 5.00	2025
Series 2008A	1,210,000	1,015,000	3.50 - 5.00	2028
Series 2010A	<u>160,000</u>	<u>145,000</u>	3.50 - 5.00	2030
Total Bonds Payable	<u>\$7,775,000</u>	<u>\$5,760,000</u>		

The various bonds were issued to finance capital outlay projects of the District. The following is a description of the bonded debt issues:

➤ State School Bonds

These bonds are issued by the State Board of Education 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 State Board of Education and the State Board of Administration.

Annual requirements to amortize the bonded debt outstanding as of June 30, 2013, are as follows:

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2014	\$ 599,488	\$ 345,000	\$ 254,488
2015	602,912	365,000	237,912
2016	599,663	380,000	219,663
2017	600,663	400,000	200,663
2018	600,663	420,000	180,663
2019-2023	3,025,363	2,400,000	625,363
2024-2028	1,567,819	1,430,000	137,819
2029-2030	21,200	20,000	1,200
Total State School Bonds	<u>7,617,771</u>	<u>5,760,000</u>	<u>1,857,771</u>
Total Bonds	<u>\$7,617,771</u>	<u>\$5,760,000</u>	<u>\$1,857,771</u>

I. CHANGES IN LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

Description	Balance 7-1-12	Additions	Deductions	Balance 6-30-13	Due in One Year
GOVERNMENTAL ACTIVITIES					
Certificates of Participation Payable	\$ 126,656,000	\$ -	\$ 4,870,000	\$ 121,786,000	\$ 5,065,000
Unamortized Premiums	973,571	-	70,986	902,585	70,786
Total Certificates of Participation Payable	<u>127,629,571</u>	<u>-</u>	<u>4,940,986</u>	<u>122,688,585</u>	<u>5,135,786</u>
Bonds Payable	10,840,000	-	5,080,000	5,760,000	345,000
Obligations Under Capital Lease	689,849	-	388,302	301,547	301,547
Compensated Absences Payable	8,853,963	2,102,363	2,083,875	8,872,451	2,083,875
Other Postemployment Benefits Payable	15,823,693	1,786,838	304,283	17,306,248	-
Total Governmental Activities	<u>\$ 163,837,076</u>	<u>3,889,201</u>	<u>\$ 12,797,446</u>	<u>\$ 154,928,831</u>	<u>\$ 7,866,208</u>
BUSINESS-TYPE ACTIVITIES					
Compensated Absences Payable	\$ 13,551	\$ 12,738	\$ 6,960	\$ 19,329	\$ 6,960
Other Postemployment Benefits Payable	14,643	28,057	11,074	31,626	-
Total Business-Type Activities	<u>\$ 28,194</u>	<u>\$ 40,795</u>	<u>\$ 18,034</u>	<u>\$ 50,955</u>	<u>\$ 6,960</u>

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

For the governmental activities, compensated absences are generally liquidated with resources of the General Fund. The governmental activities portion of other postemployment benefits payable is liquidated with resources of the Internal Service Fund, and the business-type activities portion is liquidated with nonmajor Enterprise Fund resources. Insofar as the Internal Service Fund's premium contributions are received from the General Fund, and Special Revenue Funds, these funds indirectly liquidate the governmental activities of other postemployment benefits payable.

J. INTERFUND TRANSFERS

The following is a summary of interfund transfers reported in the fund financial statements:

Funds	Interfund	
	Transfers In	Transfers Out
Major:		
General	\$ 760,796	\$ -
Capital Projects:		
Local Capital Improvement	-	9,565,144
Other	-	3,229,603
Debt Service		
Other	10,474,862	-
ARRA	1,559,088	-
Total	<u>\$ 12,794,746</u>	<u>\$ 12,794,746</u>

Interfund transfers represent permanent transfers between funds. 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 Fund and to the General Fund for maintenance and repair of educational plant. The transfers from Capital Projects - Other Fund were to provide for payments to charter schools for capital expenditures and other debt service payments.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

K. FUND BALANCE REPORTING

The following is a schedule of fund balances by category at June 30, 2013:

	Major Funds						Nonmajor Funds	Total Governmental Funds
	General	Debt Service - Other	Debt Service - ARRA	Capital Projects - Local Capital Improvement	Capital Projects - Other	Capital Projects - ARRA		
Nonspendable:								
Inventories	\$ 340,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,945	\$ 442,230
Fund B Trust	344,725	331,781		158,604	428,500		6,378	1,269,988
Restricted:								
State Required Carryover	1,705,542	-	-	-	-	-	-	1,705,542
Adult Workforce	2,416,804	-	-	-	-	-	-	2,416,804
Donations	180,987							180,987
Debt Service		340,952	2,945,790				523,774	3,810,516
Capital Projects				20,589,252	7,747,160	5,028,600	256,552	33,621,564
Food Service							2,395,221	2,395,221
Assigned:								
Purchase Obligations	383,724	-	-	-	-	-	-	383,724
Next Year's Budget Deficit	1,564,564	-	-	-	-	-	-	1,564,564
Federal Payback	234,948							234,948
Other	600,000							600,000
Unassigned	<u>9,190,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,190,553</u>
Total Fund Balance	\$ 16,962,132	672,733	2,945,790	20,747,856	8,175,660	5,028,600	3,283,870	\$ 57,816,641

In addition to committed and assigned fund balance categories discussed in the Fund Balance Policies note disclosure, fund balances may also be classified as follows:

➤ **Nonspendable**

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. Examples of items that are not in spendable form include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale. The District classifies as nonspendable those amounts reported as inventories and the unavailable balances invested in Florida State Board of Administration Fund B pool.

➤ **Restricted**

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. In the General Fund, the District classifies as restricted any unspent State earmarked funding, as well as donations that are legally or otherwise restricted.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

➤ Unassigned

The portion of fund balance that is 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.

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 7.29, which provides that at least 4 percent of the current year's annual estimated General Fund revenues be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds, and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 4 percent amount along with a timeline for restoration.

At the end of the fiscal year, the unassigned general fund balance was \$9,190,533, or 7.4 percent, of General Fund total revenues.

L. SCHEDULE OF STATE REVENUE SOURCES

Accounting policies relating to certain State revenue sources are described in Note 1. The following is a schedule of the District's State revenue for the 2012-13 fiscal year:

Source	Amount
Categorical Educational Programs - Class Size Reduction	\$ 19,806,120
Florida Education Finance Program	13,251,863
Workforce Development Program	1,233,320
School Recognition	1,102,670
Charter School Capital Outlay	760,796
Motor Vehicle License Tax (Capital Outlay and Debt Service)	682,613
Voluntary Prekindergarten	480,298
Mobile Home License Tax	143,878
Food Service Supplement	114,752
Miscellaneous	50,060
Total	<u>\$ 37,626,370</u>

M. PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2012 tax roll for the 2012-13 fiscal year:

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

<u>GENERAL FUND</u>	<u>Millages</u>	<u>Taxes Levied</u>
Nonvoted School Tax:		
Required Local Effort	5.4250	\$ 73,196,350
Basic Discretionary Local Effort	0.7480	10,092,458
Critical Operating Needs	0.2500	3,373,148
Total General Fund Taxes Levied		86,661,956
 <u>DEBT SERVICE FUNDS</u>		
Voted Tax:		
Special Tax School District No. 1	0.3900	5,262,042
 <u>CAPITAL PROJECTS FUNDS</u>		
Nonvoted Tax:		
Local Capital Improvements	1.5000	20,238,885
Total	8.3130	\$ 112,162,883

N. FLORIDA RETIREMENT SYSTEM

All regular employees of the District are covered by the State-administered Florida Retirement System (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 Florida Retirement System Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Essentially, all regular employees of participating employers are eligible and must enroll as members of the FRS. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined benefit pension plan (Plan), a Deferred Retirement Option Program (DROP), and a defined contribution plan, referred to as the Florida Retirement System Investment Plan (Investment Plan).

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the plan on or after July 1, 2011, vest at eight years of creditable service. All vested members enrolled prior to July 1, 2011 are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost of living adjustments.

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

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

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 this program. Employer and employee contributions are defined by law; however, the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, Elected County Officers, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

FRS Retirement Contribution Rates

The Florida Legislature establishes, and may amend, contribution rates for each membership class of the FRS. During the 2012-13 fiscal year, contribution rates were as follows:

Retirement Class	Percent of Gross Salary	
	Employee	Employer (A)
Florida Retirement System, Regular	3.00	5.18
Florida Retirement System, Elected County Officers	3.00	10.23
Florida Retirement System, Senior Management Service	3.00	6.30
Deferred Retirement Option Program - Applicable to Members from All of the Above Classes	0.00	5.44
Florida Retirement System, Reemployed Retiree	(B)	(B)
Notes:	(A)	Employer rates include 1.11 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include .03 percent for administrative costs
	(B)	Contribution rates are dependent upon retirement class in which reemployed.

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions, including employee contributions, for the fiscal years ended June 30, 2011, June 30, 2012, and June 30, 2013, totaled, \$7,809,139, \$5,237,762 and \$5,491,629 respectively, which were equal to the required contributions for each fiscal year.

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

There were 346 District participants in the Investment Plan during the 2012-13 fiscal year. The District's contributions including employee contributions to the Investment Plan totaled \$976,069, which was equal to the required contribution for the 2012-13 fiscal year.

The financial statements and other supplementary information of the FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained from the Florida Department of Financial Services. Also, an annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

O. OTHER POSTEMPLOYMENT BENEFITS

Plan Description -. The District's Other Postemployment Benefits Plan is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees and eligible dependents who retire from the District may continue 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. The District subsidizes the premium rates paid by retirees by allowing them to participate in the plans at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Additionally, Medicare-eligible retirees receive insurance coverage at a lower premium rate than active employees and do not pay deductibles and copayments. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

The Other Postemployment Benefit Plan does not issue a stand-alone report and is not included in the report of another entity.

Funding Policy – For the Other Postemployment Benefits Plan, contribution requirements of the District are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advanced-funded or established a funding methodology for the annual Other Postemployment Benefit (OPEB) costs or the net OPEB obligation, and the Plan is financed on a pay-as-you-go basis. As of June 30, 2013, there were 354 retirees and 94 eligible dependents receiving postemployment health care benefits. For the 2012-13 fiscal year the District provided required contributions of \$315,357 toward annual OPEB costs, comprised of benefit payments made on behalf of retirees for claims expenses (net of reinsurance), administrative expenses, and reinsurance payments, and net of retiree contributions totaling \$790,659, which represents 1 percent of covered payroll. Required contributions are based on projected pay-as-you-go financing.

Annual OPEB Cost and Net OPEB Obligation - The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45, *Accounting and*

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Description	Other Post Employment Benefits	
	Fiscal Year Ending	
	June 30, 2012	June 30, 2013
Normal Cost (service cost for one year)	\$ 827,034	\$ 805,671
Amortization of Unfunded Actuarial Accrued Liability	642,640	874,162
Interest on Normal Cost and Amortization	58,787	67,193
Annual Required Contribution	1,528,461	1,747,026
Interest on Net OPEB Obligation	579,980	633,533
Adjustment to Annual Required Contribution	(517,848)	(565,664)
Annual OPEB Cost (Expense)	1,590,593	1,814,895
Contribution Toward the OPEB Cost	(251,765)	(315,357)
Increase in Net OPEB Obligation	1,338,828	1,499,538
Net OPEB Obligation, Beginning of Year	14,499,508	15,838,336
Net OPEB Obligation, End of Year	<u>\$ 15,838,336</u>	<u>\$ 17,337,874</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2013, and the two preceding years, are as follows:

Fiscal Year	Annual OPEB Cost	Contribution Toward the OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2010-11	\$ 1,510,519	\$ 882,021	58.4%	\$ 14,499,508
2011-12	1,590,593	251,765	15.8%	15,838,336
2012-13	1,814,895	317,357	17.5%	17,337,874

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Funded Status and Funding Progress. As of July 1, 2012, the date of the most recent actuarial report, the actuarial accrued liability for benefits was \$16,667,576 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$16,667,576. The covered payroll (annual payroll for active participating employees) was \$79,693,279, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 20.9 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes to the basic financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial liability for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The District's OPEB liability was determined on the entry age normal cost actuarial method. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 4 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 3.5 percent per year, general inflation of 2.5 percent, and an annual healthcare cost trend rate of 10 percent initially for the 2013-14 fiscal year, reduced by .5 percent per year, to an ultimate rate of 5 percent. In calculating the District's 2012-13 fiscal year annual required contribution the initial unfunded actuarial accrued liability, actuarial gains and actuarial losses were amortized over a closed 30-year period as a level percentage of projected payroll. The remaining amortization period at June 30, 2013, was 24 years.

P. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

Encumbrances. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2013:

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Major Funds						
General	Capital Projects - Local Capital Improvement	Capital Projects - Other	Capital Projects - ARRA	Special Revenue - ARRA	Nonmajor Governmental Funds	Total Governmental Funds
\$ 817,060	\$ 7,293,501	\$ 4,217,907	\$ 3,267,548	\$ 49,467	\$ 579,117	\$ 16,224,599

Construction Contracts. Encumbrances include the following major construction contract commitments at fiscal year-end:

Project	Contract Amount	Completed to Date	Balance Committed
Fellsmere Elementary Phase I Demolition/Site Work			
Architect	\$ 599,528	\$ 499,545	\$ 99,983
Contractor	2,674,881	690,749	1,984,132
Treasure Coast Elementary Classrooms			
Architect	428,825	330,945	97,880
Contractor	5,633,380	284,828	5,348,552
Osceola Magnet Kitchen and Cafeteria Renovation			
Architect	127,766	105,466	22,300
Contractor	1,676,148	1,423,923	252,225
Sebastian River Middle School Locker Room Renovations			
Architect	82,720	24,816	57,904
Contractor	1,067,220	311,260	755,960
Total	\$ 12,290,468	\$ 3,671,532	\$ 8,618,936

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Q. 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 eight 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 inter-local 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. Ascension Benefits and Insurance Solutions of FL 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), respectively. The named wind/hail/hurricane deductible is 5 percent of replacement cost value with a minimum of \$100,000 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 2012-13 fiscal year was \$100 million except for Flood/Earthquake of \$75 million.

Workers' compensation claims are limited based on a per claim self-insured retention. The self-insured retention for the 2012-13 fiscal year was \$850,000. 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 \$2,000,000 each accident and \$4,000,000 in the aggregate.

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 health care coverage for employees and retired former employees. Blue Cross Blue Shield of Florida 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,

THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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 two fiscal years for the District's health self-insurance program:

	Beginning-of- Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2011-12	\$ 3,335,449	\$ 13,311,583	\$ (13,451,453)	\$ 3,195,579
2012-13	3,195,579	13,524,011	(13,563,619)	3,155,971

Settled claims have not exceeded the District's purchased commercial coverage in any of the past three years.

R. LITIGATION

The District is a defendant in various lawsuits arising in the normal course of business, including claims for property damage, personal injuries, etc. In the opinion of management, the ultimate outcome of the lawsuits, most of which are covered by insurance, will not have a material effect on the District's financial position.

V. SUBSEQUENT EVENTS

On October 18, 2013, the School Board of Indian River County issued Tax Anticipation Notes in the amount of \$10 million. The note proceeds will provide the District with interim funds for the payment of operating expenditures for the 2013-14 fiscal year in anticipation of the receipt of ad valorem taxes levied and collected for the same year. The notes were issued at an interest rate of 1.50 percent.

The School Board of Indian River County, Florida
 Required Supplementary Information
 Schedule of Funding Progress
 Other Postemployment Benefits Plan
 (amounts expressed in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)		Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
		Entry Age (b) (3)					
6/30/2010	\$ -	\$ 60,371	\$ 60,371	0.00%	\$ 85,459	70.6%	
6/30/2011	-	11,042 ⁽¹⁾	11,042	0.00%	81,437	13.6%	
6/30/2012	-	11,968	11,968	0.00%	79,288	15.1%	
7/1/2012	-	16,668 ⁽²⁾	16,668	0.00%	79,693	20.9%	

(1) There was a significant drop in the actuarial liability of approximately \$50 million dollars, due to the School Board's decision to require Medicare eligible retirees to pay the full cost of their health insurance. Medicare eligible retirees now pay future rate increases that are expected to match claims and administrative costs. Based on this change, there is no implicit or explicit cost to the employer for Medicare eligible retirees. This change eliminated Medicare-eligible retirees from the GASB OPEB liability. Medicare eligible retirees will continue to be excluded as long as this decision remains in place and as long as future charges do not exceed the commingled rate of active and retired employees as described by Section 112.08, Florida Statutes.

(2) The unfunded accrued liability increased from \$11,968,208 at June 30, 2012, to \$16,667,576 at June 30, 2013. This increase in liability of \$4,699,368 was due to changes in certain assumptions used as follows:

(a) The Aging Table published under the Affordable Care Act was used for 2013. This table was not available for 2012. This table does not differentiate between genders and produces higher costs for older aged participants, which results in an increased liability.

(b) The termination rates were set to match those of the most recent Florida Retirement System (FRS) defined benefit pension valuation. This valuation does not have separate rates for teachers who are then classified as regular class for termination decrement purposes.

(3) The District's OPEB actuarial valuation used the entry age normal cost actuarial method to estimate the actuarial accrued liability.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND
SCHEDULES



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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Food Services Fund—To account for the activities of the District’s food services function. These activities are funded primarily through local charges and Federal awards.

Contracted Programs Fund—To account for programs funded by Federal and State sources, requiring separate accountability because of legal or regulatory restrictions.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

SBE/COBI Bonds Fund—To account for the payment of principal, interest and related costs on the state school bonds issued by the State Board of Education on behalf of the District. These bonds are payable from the District’s portion of the state-assessed motor vehicle license tax.

District Bonds Fund—To account for the payment of principal, interest and fiscal charges on the General Obligation Refunding Bonds, Series 2002, which is payable from the District’s millage levy that was originally voted on by the District’s electorate.

Capital Projects Funds

Capital project funds are used to account for the financial resources to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.

SBE/COBI Bonds Fund—To account for capital project activity funded by proceeds of bonds issued by the State Board of Education on behalf of the District.

Capital Outlay and Debt Service Fund—To account for capital project activity funded by the District’s portion of the state Capital Outlay and Debt Service program.

Public Education Capital Outlay Fund—To account for capital project activity funded through the state Public Education Capital Outlay program.

The School Board of Indian River County, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Special Revenue</u>		
	<u>Food Services</u>	<u>Contracted Programs</u>	<u>Total Nonmajor Special Revenue</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,301	\$ -	\$ 2,301
Investments	-	-	-
Receivables	84	-	84
Due from Other Agencies	172	1,359	1,531
Inventories	<u>102</u>	<u>-</u>	<u>102</u>
Total Assets	<u>\$ 2,659</u>	<u>\$ 1,359</u>	<u>\$ 4,018</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Temporary Negative Cash	\$ -	\$ 548	\$ 548
Accrued Salaries and Benefits	94	514	608
Accounts Payable	23	206	229
Due to Other Agencies	40	91	131
Unearned Revenue	<u>5</u>	<u>-</u>	<u>5</u>
Total Liabilities	<u>162</u>	<u>1,359</u>	<u>1,521</u>
Fund Balances:			
Nonspendable	102	-	102
Restricted	<u>2,395</u>	<u>-</u>	<u>2,395</u>
Total Fund Balances	<u>2,497</u>	<u>-</u>	<u>2,497</u>
Total Liabilities and Fund Balances	<u>\$ 2,659</u>	<u>\$ 1,359</u>	<u>\$ 4,018</u>

Debt Service			Capital Projects				Total Nonmajor Governmental Funds
SBE / COBI Bonds	District Bonds	Total Nonmajor Debt Service	SBE / COBI Bonds	Capital Outlay and Debt Service	Public Education Capital Outlay	Total Nonmajor Capital Projects	
\$ -	\$ 391	\$ 391	\$ 25	\$ 247	\$ -	\$ 272	\$ 2,964
133	6	139	-	-	-	-	139
-	-	-	-	-	-	-	84
-	-	-	-	-	-	-	1,531
-	-	-	-	-	-	-	102
<u>\$ 133</u>	<u>\$ 397</u>	<u>\$ 530</u>	<u>\$ 25</u>	<u>\$ 247</u>	<u>\$ -</u>	<u>\$ 272</u>	<u>\$ 4,820</u>
\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 548
-	-	-	-	-	-	-	608
-	-	-	3	12	-	15	244
-	-	-	-	-	-	-	131
-	-	-	-	-	-	-	5
-	-	-	3	12	-	15	1,536
-	6	6	-	-	-	-	108
133	391	524	22	235	-	257	3,176
<u>133</u>	<u>397</u>	<u>530</u>	<u>22</u>	<u>235</u>	<u>-</u>	<u>257</u>	<u>3,284</u>
<u>\$ 133</u>	<u>\$ 397</u>	<u>\$ 530</u>	<u>\$ 25</u>	<u>\$ 247</u>	<u>\$ -</u>	<u>\$ 272</u>	<u>\$ 4,820</u>

The School Board of Indian River County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Special Revenue		
	Food Services	Contracted Programs	Total Nonmajor Special Revenue
Revenues:			
Federal Sources:			
Other Federal Through State Sources	\$ -	\$ 9,143	\$ 9,143
Food Service	6,243	-	6,243
Total Federal Sources	<u>6,243</u>	<u>9,143</u>	<u>15,386</u>
State Sources:			
Food Service	115	-	115
CO&DS Withheld for SBE/COBI Bond	-	-	-
CO&DS Distribution	-	-	-
Total State Sources	<u>115</u>	<u>-</u>	<u>115</u>
Local Sources:			
Food Service	2,087	-	2,087
Investment Income	4	-	4
Ad Valorem Taxes	-	-	-
Other Local Sources	9	3	12
Total Local Sources	<u>2,100</u>	<u>3</u>	<u>2,103</u>
Total Revenues	<u>8,458</u>	<u>9,146</u>	<u>17,604</u>

Debt Service			Capital Projects				Total
SBE / COBI	District	Total	SBE / COBI	Capital	Public	Total	Nonmajor
Bonds	Bonds	Nonmajor	Bonds	Outlay and	Education	Nonmajor	Governmental
		Debt Service		Debt Service	Capital Outlay	Capital Projects	Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,143
-	-	-	-	-	-	-	6,243
-	-	-	-	-	-	-	15,386
-	-	-	-	-	-	-	115
593	-	593	-	-	-	-	593
-	-	-	-	79	-	79	79
593	-	593	-	79	-	79	787
-	-	-	-	-	-	-	2,087
-	4	4	-	1	-	1	9
-	5,085	5,085	-	-	-	-	5,085
-	-	-	-	-	-	-	12
-	5,089	5,089	-	1	-	1	7,193
593	5,089	5,682	-	80	-	80	23,366

The School Board of Indian River County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Special Revenue		
	Food Services	Contracted Programs	Total Nonmajor Special Revenue
Expenditures:			
Current:			
Instruction	\$ -	\$ 4,904	\$ 4,904
Pupil Personnel Services	-	746	746
Instruction and Curriculum Development Services	-	1,597	1,597
Instructional Staff Training Services	-	768	768
General Administration	-	393	393
School Administration	-	27	27
Facilities Services - Non-Capitalized	-	-	-
Food Services	7,863	-	7,863
Pupil Transportation Services	-	79	79
Community Services	-	233	233
Capital Outlay:			
Facilities Acquisition & Construction	-	-	-
Other Capital Outlay	15	399	414
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	<u>7,878</u>	<u>9,146</u>	<u>17,024</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>580</u>	<u>-</u>	<u>580</u>
Net Change in Fund Balances	<u>580</u>	<u>-</u>	<u>580</u>
Fund Balances, Beginning	1,917	-	1,917
Fund Balances, Ending	<u>\$ 2,497</u>	<u>\$ -</u>	<u>\$ 2,497</u>

Debt Service			Capital Projects				Total
SBE / COBI Bonds	District Bonds	Total Nonmajor Debt Service	SBE / COBI Bonds	Capital Outlay and Debt Service	Public Education Capital Outlay	Total Nonmajor Capital Projects	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,904
-	-	-	-	-	-	-	746
-	-	-	-	-	-	-	1,597
-	-	-	-	-	-	-	768
-	-	-	-	-	-	-	393
-	-	-	-	-	-	-	27
-	-	-	230	86	9	325	325
-	-	-	-	-	-	-	7,863
-	-	-	-	-	-	-	79
-	-	-	-	-	-	-	233
-	-	-	-	-	-	-	-
-	-	-	14	108	-	122	122
-	-	-	3	4	-	7	421
-	-	-	-	-	-	-	-
330	4,750	5,080	-	-	-	-	5,080
273	361	634	-	-	-	-	634
<u>603</u>	<u>5,111</u>	<u>5,714</u>	<u>247</u>	<u>198</u>	<u>9</u>	<u>454</u>	<u>23,192</u>
(10)	(22)	(32)	(247)	(118)	(9)	(374)	174
(10)	(22)	(32)	(247)	(118)	(9)	(374)	174
143	419	562	269	353	9	631	3,110
<u>\$ 133</u>	<u>\$ 397</u>	<u>\$ 530</u>	<u>\$ 22</u>	<u>\$ 235</u>	<u>\$ -</u>	<u>\$ 257</u>	<u>\$ 3,284</u>

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service - Other Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues:				
Local Sources:				
Investment Income	\$ -	\$ 119	\$ 119	\$ -
Total Revenues	<u>-</u>	<u>119</u>	<u>119</u>	<u>-</u>
Expenditures:				
Principal	5,258	5,258	5,258	-
Interest and Fiscal Charges	4,691	4,687	4,687	-
Total Expenditures	<u>9,949</u>	<u>9,945</u>	<u>9,945</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,949)</u>	<u>(9,826)</u>	<u>(9,826)</u>	<u>-</u>
Other Financing Sources				
Transfers In	9,949	10,475	10,475	-
Total Other Financing Sources	<u>9,949</u>	<u>10,475</u>	<u>10,475</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 649</u>	649	<u>\$ -</u>
Fund Balance, Beginning			<u>24</u>	
Fund Balance, Ending			<u>\$ 673</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service - American Recovery and Reinvestment Act (ARRA) Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal Sources:				
Miscellaneous Federal Direct	\$ 1,523	\$ 1,457	\$ 1,457	\$ -
Local Sources:				
Investment Income	<u>3</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total Revenues	<u>1,526</u>	<u>1,462</u>	<u>1,462</u>	<u>-</u>
Expenditures:				
Principal	-	-	-	-
Interest and Fiscal Charges	<u>1,557</u>	<u>1,556</u>	<u>1,556</u>	<u>-</u>
Total Expenditures	<u>1,557</u>	<u>1,556</u>	<u>1,556</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(31)</u>	<u>(94)</u>	<u>(94)</u>	<u>-</u>
Other Financing Sources				
Transfers In	<u>1,493</u>	<u>1,559</u>	<u>1,559</u>	<u>-</u>
Total Other Financing Sources	<u>1,493</u>	<u>1,559</u>	<u>1,559</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,462</u>	<u>\$ 1,465</u>	1,465	<u>\$ -</u>
Fund Balance, Beginning			<u>1,481</u>	
Fund Balance, Ending			<u>\$ 2,946</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Projects - Local Capital Improvement Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues:				
Local Sources:				
Ad Valorem Taxes	\$ 19,462	\$ 19,583	\$ 19,583	\$ -
Investment Income	97	103	104	1
Total Revenues	<u>19,559</u>	<u>19,686</u>	<u>19,687</u>	<u>1</u>
Expenditures:				
Capital Outlay	<u>28,011</u>	<u>31,639</u>	<u>10,892</u>	<u>20,747</u>
Total expenditures	<u>28,011</u>	<u>31,639</u>	<u>10,892</u>	<u>20,747</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,452)</u>	<u>(11,953)</u>	<u>8,795</u>	<u>20,748</u>
Other Financing Sources (Uses):				
Transfers Out	<u>(13,066)</u>	<u>(9,565)</u>	<u>(9,565)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(13,066)</u>	<u>(9,565)</u>	<u>(9,565)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (21,518)</u>	<u>\$ (21,518)</u>	<u>\$ (770)</u>	<u>\$ 20,748</u>
Fund Balance, Beginning			<u>21,518</u>	
Fund Balance, Ending			<u>\$ 20,748</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Projects - Other Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State Sources:				
Other	830	785	785	-
Total State Sources	<u>830</u>	<u>785</u>	<u>785</u>	<u>-</u>
Local Sources:				
Investment Income	\$ -	\$ 165	\$ 328	\$ 163
Impact Fees	-	713	713	-
Total Local Sources	<u>-</u>	<u>878</u>	<u>1,041</u>	<u>163</u>
Total Revenues	<u>830</u>	<u>1,663</u>	<u>1,826</u>	<u>163</u>
Expenditures:				
Capital Outlay	8,283	8,524	348	8,176
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>8,283</u>	<u>8,524</u>	<u>348</u>	<u>8,176</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,453)</u>	<u>(6,861)</u>	<u>1,478</u>	<u>8,339</u>
Other Financing Sources (Uses):				
Transfers Out	(2,475)	(3,230)	(3,230)	-
Issuance of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(2,475)</u>	<u>(3,230)</u>	<u>(3,230)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (9,928)</u>	<u>\$ (10,091)</u>	<u>(1,752)</u>	<u>\$ 8,339</u>
Fund Balance, Beginning			<u>9,928</u>	
Fund Balance, Ending			<u>\$ 8,176</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Projects - American Recovery and Reinvestment Act (ARRA) Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local Sources:				
Investment Income	\$ -	\$ 28	\$ 28	\$ -
Total Local Sources	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
Expenditures:				
Capital Outlay	10,894	10,922	5,894	5,028
Total Expenditures	<u>10,894</u>	<u>10,922</u>	<u>5,894</u>	<u>5,028</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,894)</u>	<u>(10,894)</u>	<u>(5,866)</u>	<u>5,028</u>
Net Change in Fund Balance	<u>\$ (10,894)</u>	<u>\$ (10,894)</u>	<u>(5,866)</u>	<u>\$ 5,028</u>
Fund Balance, Beginning			10,894	
Fund Balance, Ending			<u>\$ 5,028</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Revenue - Food Services Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Federal Sources:				
Food Service	5,964	5,964	6,243	279
Total Federal Sources	<u>5,964</u>	<u>5,964</u>	<u>6,243</u>	<u>279</u>
State Sources:				
Food Service	119	119	115	(4)
Total State Sources	<u>119</u>	<u>119</u>	<u>115</u>	<u>(4)</u>
Local Sources:				
Food Service	\$ 2,670	\$ 2,670	\$ 2,087	\$ (583)
Investment Income	-	-	4	4
Other Local Sources	-	-	9	9
Total Local Sources	<u>2,670</u>	<u>2,670</u>	<u>2,100</u>	<u>(570)</u>
Total Revenues	<u>8,753</u>	<u>8,753</u>	<u>8,458</u>	<u>(295)</u>
Expenditures:				
Food Services:				
Salaries	2,850	2,841	2,517	324
Employee Benefits	1,030	967	771	196
Purchased Services	187	207	84	123
Energy Services	329	295	288	7
Materials and Supplies	3,860	4,117	3,957	160
Capital Outlay	213	83	5	78
Other Expenditures	276	264	241	23
Total Food Service	<u>8,745</u>	<u>8,774</u>	<u>7,863</u>	<u>911</u>
Capital Outlay:				
Capital Outlay	-	15	15	-
Total Expenditures	<u>8,745</u>	<u>8,789</u>	<u>7,878</u>	<u>911</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8</u>	<u>(36)</u>	<u>580</u>	<u>616</u>
Net Change in Fund Balance	<u>\$ 8</u>	<u>\$ (36)</u>	<u>580</u>	<u>\$ 616</u>
Fund Balance, Beginning			<u>1,917</u>	
Fund Balance, Ending			<u>\$ 2,497</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Revenue - Contracted Programs Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues:				
Federal Sources:				
Other Federal Through State Sources	\$ 11,987	\$ 12,634	\$ 9,143	\$ (3,491)
Total Federal Sources	<u>11,987</u>	<u>12,634</u>	<u>9,143</u>	<u>(3,491)</u>
Local Sources:				
Other Local Sources	-	2	3	1
Total Local Sources	<u>-</u>	<u>2</u>	<u>3</u>	<u>1</u>
Total Revenues	<u>11,987</u>	<u>12,636</u>	<u>9,146</u>	<u>(3,490)</u>
Expenditures:				
Instruction:				
Salaries	4,090	3,783	3,162	621
Employee Benefits	1,106	742	742	-
Purchased Services	424	439	392	47
Materials and Supplies	418	1,818	401	1,417
Capital Outlay	291	451	133	318
Other Expenditures	105	76	74	2
Total Instruction	<u>6,434</u>	<u>7,309</u>	<u>4,904</u>	<u>2,405</u>
Pupil Personnel Services:				
Salaries	771	748	593	155
Employee Benefits	155	139	123	16
Purchased Services	104	12	8	4
Materials and Supplies	26	85	21	64
Other Expenditures	-	1	1	-
Total Pupil Personnel Services	<u>1,056</u>	<u>985</u>	<u>746</u>	<u>239</u>
Instruction and Curriculum Development Services:				
Salaries	1,272	1,372	1,309	63
Employee Benefits	282	255	254	1
Purchased Services	28	160	26	134
Materials and Supplies	10	5	5	-
Capital Outlay	19	2	1	1
Other Expenditures	3	2	2	-
Total Instruction and Curriculum Development Services	<u>1,614</u>	<u>1,796</u>	<u>1,597</u>	<u>199</u>
Instructional Staff Training Services:				
Salaries	380	312	294	18
Employee Benefits	65	55	51	4
Purchased Services	471	332	275	57
Materials and Supplies	72	329	43	286
Capital Outlay	3	-	-	-
Other Expenditures	90	125	105	20
Total Instructional Staff Training Services	<u>1,081</u>	<u>1,153</u>	<u>768</u>	<u>385</u>

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Revenue - Contracted Programs Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued):				
General Administration:				
Other Expenditures	1,025	455	393	62
Total General Administration	<u>1,025</u>	<u>455</u>	<u>393</u>	<u>62</u>
School Administration:				
Salaries	10	22	21	1
Employee Benefits	4	6	6	-
Total School Administration	<u>14</u>	<u>28</u>	<u>27</u>	<u>1</u>
Pupil Transportation Services:				
Salaries	9	9	4	5
Employee Benefits	1	1	-	1
Purchased Services	-	-	-	-
Other Expenditures	415	168	75	93
Total Pupil Transportation Services	<u>425</u>	<u>178</u>	<u>79</u>	<u>99</u>
Community Services:				
Salaries	241	228	196	32
Employee Benefits	52	46	32	14
Purchased Services	41	41	-	41
Materials and Supplies	4	18	5	13
Other Expenditures	-	-	-	-
Total Community Services	<u>338</u>	<u>333</u>	<u>233</u>	<u>100</u>
Capital Outlay:				
Other Capital Outlay	-	399	399	-
Total Capital Outlay	<u>-</u>	<u>399</u>	<u>399</u>	<u>-</u>
Total Expenditures	<u>11,987</u>	<u>12,636</u>	<u>9,146</u>	<u>3,490</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

The School Board of Indian River County, Florida
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 Debt Service - SBE / COBI Bonds Fund
 For the Fiscal Year Ended June 30, 2013
 (amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State Sources:				
CO&DS Withheld for SBE/COBI Bond	\$ 600	\$ 593	\$ 593	-
Total State Sources	<u>600</u>	<u>593</u>	<u>593</u>	<u>-</u>
Total Revenues	<u>600</u>	<u>593</u>	<u>593</u>	<u>-</u>
Expenditures:				
Principal	330	330	330	-
Interest and Fiscal Charges	<u>270</u>	<u>273</u>	<u>273</u>	<u>-</u>
Total expenditures	<u>600</u>	<u>603</u>	<u>603</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (10)</u>	\$ (10)	<u>\$ -</u>
Fund Balance, Beginning			<u>143</u>	
Fund Balance, Ending			<u>\$ 133</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service - District Bonds Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues:				
Local sources:				
Ad Valorem Taxes	\$ 5,060	\$ 5,083	\$ 5,085	\$ 2
Investment Income	3	6	4	2
Total Local Sources	<u>5,063</u>	<u>5,089</u>	<u>5,089</u>	<u>4</u>
Total Revenues	<u>5,063</u>	<u>5,089</u>	<u>5,089</u>	<u>4</u>
Expenditures:				
Principal	4,750	4,750	4,750	-
Interest and Fiscal Charges	<u>361</u>	<u>362</u>	<u>361</u>	<u>1</u>
Total Expenditures	<u>5,111</u>	<u>5,112</u>	<u>5,111</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ (48)</u>	<u>\$ (23)</u>	(22)	<u>\$ 1</u>
Fund Balance, Beginning			<u>419</u>	
Fund Balance, Ending			<u>\$ 397</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Projects - SBE / COBI Bonds Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local Sources:				
Investment Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital Outlay	269	269	247	22
Interest and Fiscal Charges	-	-	-	-
Total expenditures	<u>269</u>	<u>269</u>	<u>247</u>	<u>22</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(269)</u>	<u>(269)</u>	<u>(247)</u>	<u>22</u>
Net Change in Fund Balance	<u>\$ (269)</u>	<u>\$ (269)</u>	<u>(247)</u>	<u>\$ 22</u>
Fund Balance, Beginning			<u>269</u>	
Fund Balance, Ending			<u>\$ 22</u>	

The School Board of Indian River County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Projects - Capital Outlay & Debt Service Fund
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State Sources:				
CO&DS Distribution	\$ 69	\$ 79	\$ 79	\$ -
Local Sources:				
Investment Income	-	1	1	-
Total Revenues	<u>69</u>	<u>80</u>	<u>80</u>	<u>-</u>
Expenditures:				
Capital Outlay	421	433	198	235
Total Expenditures	<u>421</u>	<u>433</u>	<u>198</u>	<u>235</u>
Net Change in Fund Balance	<u>\$ (352)</u>	<u>\$ (353)</u>	(118)	<u>\$ 235</u>
Fund Balance, Beginning			<u>353</u>	
Fund Balance, Ending			<u>\$ 235</u>	

The School Board of Indian River County, Florida
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 Capital Projects - Public Education Capital Outlay Fund
 For the Fiscal Year Ended June 30, 2013
 (amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local Sources:				
Investment Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital Outlay	9	9	9	-
Total Expenditures	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (9)</u>	<u>\$ (9)</u>	(9)	<u>\$ -</u>
Fund Balance, Beginning			<u>9</u>	
Fund Balance, Ending			<u>\$ -</u>	

The School Board of Indian River County, Florida
Combining Statement of Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Medical Insurance</u>	<u>Management Training Institute Consortium</u>	<u>Totals</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 8,242	\$ -	\$ 8,242
Investments	106	-	106
Accounts Receivable	27	-	27
Due From Other Agencies	260	-	260
	<hr/>	<hr/>	<hr/>
Total Current Assets	8,635	-	8,635
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 8,635	\$ -	\$ 8,635
	<hr/>	<hr/>	<hr/>
LIABILITIES			
Current Liabilities:			
Accrued Salaries and Benefits	1	-	1
Accounts Payable	5	-	5
Unearned Revenue	1,339	-	1,339
Estimated Insurance Claims Payable	3,156	-	3,156
	<hr/>	<hr/>	<hr/>
Total Liabilities	4,501	-	4,501
	<hr/>	<hr/>	<hr/>
NET POSITION			
Unrestricted	4,134	-	4,134
	<hr/>	<hr/>	<hr/>
Total Net Position	<u>\$ 4,134</u>	<u>\$ -</u>	<u>\$ 4,134</u>

The School Board of Indian River County, Florida
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Positions
Internal Service Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Medical Insurance	Management Training Institute Consortium	Totals
OPERATING REVENUES			
Charges for Services	\$ -	\$ 13	\$ 13
Premium Revenues	16,562	-	16,562
Other Operating Revenues	113	-	113
Total Operating Revenues	16,675	13	16,688
OPERATING EXPENSES			
Insurance Claims	13,524	-	13,524
Insurance Premiums	2,847	-	2,847
Service Agent Fees	1,439	-	1,439
Salaries and Benefits	96	-	96
Professional and Technical Services	-	40	40
Materials and Supplies	-	4	4
Other Expenses	-	2	2
Total Operating Expenses	17,906	46	17,952
Operating Loss	(1,231)	(33)	(1,264)
NONOPERATING REVENUES			
Loss Recoveries	27	-	27
Gifts, Grants and Bequests	150	-	150
Investment Earnings	54	-	54
Total Nonoperating Revenues	231	-	231
Change in Net Position	(1,000)	(33)	(1,033)
Total Net Position, Beginning	5,134	33	5,167
Total Net Position, Ending	<u>\$ 4,134</u>	<u>\$ -</u>	<u>\$ 4,134</u>

The School Board of Indian River County, Florida
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Medical Insurance</u>	<u>Management Training Institute Consortium</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received for Premiums	\$ 16,574	\$ -	\$ 16,574
Cash Received for Other Operating Revenues	714	13	727
Cash Payments for Insurance Premiums	(2,821)	-	(2,821)
Cash Payments to Employees for Services	(117)	-	(117)
Cash Payments for Other Fees	(1,438)	-	(1,438)
Cash Payments for Insurance Claims	(13,564)	-	(13,564)
Cash Payments for Other	-	(50)	(50)
	<u>(652)</u>	<u>(37)</u>	<u>(689)</u>
Net Cash Used by Operating Activities			
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Loss Recovery	27	-	27
Subsidies from Grants	150	-	150
	<u>177</u>	<u>-</u>	<u>177</u>
Net Cash Provided by Noncapital Financing Activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sales and Maturities of Investments	81	-	81
Interest on Investments	54	-	54
	<u>135</u>	<u>-</u>	<u>135</u>
Net Cash Provided by Investment Activities			
Net Decrease in Cash and Cash Equivalents	(340)	(37)	(377)
Cash and Cash Equivalents, Beginning	8,582	37	8,619
Cash, and Cash Equivalents, Ending	<u>\$ 8,242</u>	<u>\$ -</u>	<u>\$ 8,242</u>
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating Loss	\$ (1,231)	\$ (33)	\$ (1,264)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:			
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	139	-	139
Decrease in Due from Other Agencies	462	-	462
Increase in Accrued Salaries and Benefits	1	-	1
Increase (Decrease) in Accounts Payable	5	(4)	1
Increase in Unearned Revenue	12	-	12
Decrease in Estimated Insurance Claims Payable	(40)	-	(40)
	<u>579</u>	<u>(4)</u>	<u>575</u>
Total Adjustments			
Net Cash Used by Operating Activities	<u>\$ (652)</u>	<u>\$ (37)</u>	<u>\$ (689)</u>

The School Board of Indian River County, Florida
Statement of Changes in Assets and Liabilities
Fiduciary Funds - Agency Funds
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS				
Cash and Cash Equivalents	\$ 1,291	\$ 3,396	\$ 3,403	\$ 1,284
Accounts Receivable	8	3	8	3
Inventory	81	43	82	42
Total Assets	\$ 1,380	\$ 3,442	\$ 3,493	\$ 1,329
LIABILITIES				
Accounts Payable	\$ 94	\$ 13	\$ 94	\$ 13
Internal Accounts Payable	1,286	3,559	3,529	1,316
Total Liabilities	\$ 1,380	\$ 3,572	\$ 3,623	\$ 1,329

The School Board of Indian River County, Florida
Combining Statement of Net Position
Nonmajor Component Units
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

	Indian River Charter High School, Inc.	Sebastian Charter Junior High, Inc.	St. Peter's Academy, Inc.	North County Charter School, Inc.	Imagine Schools at South Vero, LLC	Total Charter Schools
ASSETS						
Cash and Cash Equivalents	\$ 1,634	\$ 380	\$ 204	\$ 535	\$ 640	\$ 3,393
Receivables	83	-	16	-	13	112
Due from Other Agencies	-	-	28	1	5	34
Prepaid Items	98	-	-	-	76	174
Capital Assets (Net of Accumulated Depreciation):						
Land	-	181	-	599	-	780
Construction in Progress	-	2,222	-	67	-	2,289
Improvements Other than Buildings	329	-	4	31	-	364
Buildings and Fixed Equipment	4,971	-	1,405	2,954	27	9,357
Furniture, Fixtures and Equipment	319	11	29	57	135	551
Motor Vehicles	-	-	10	-	-	10
Property Under Capital Leases	-	9	-	-	-	9
Audio Visual Materials	1	-	-	-	19	20
Computer Software	11	-	-	-	1	12
Total Assets	7,446	2,803	1,696	4,244	916	17,105
LIABILITIES						
Accrued Salaries and Benefits Payable	-	-	-	-	245	245
Accounts Payable	23	2	10	-	38	73
Accrued Expenses	189	-	-	-	-	189
Construction Contract Payable	-	105	-	-	-	105
Unearned Revenue	156	-	-	-	31	187
Long-Term Liabilities:						
Portion Due Within One Year:						
Notes Payable	320	47	25	126	-	518
Obligations Under Capital Leases	-	8	-	-	-	8
Portion Due After One Year:						
Notes Payable	1,311	1,754	399	2,242	-	5,706
Obligations Under Capital Leases	-	20	-	-	-	20
Total Liabilities	1,999	1,936	434	2,368	314	7,051
NET POSITION						
Net Investment in Capital Assets	4,032	489	1,025	1,340	182	7,068
Restricted for:						
Capital Projects	-	152	-	-	-	152
Food Service	-	-	8	-	59	67
Unrestricted	1,415	226	229	536	361	2,767
Total Net Position	\$ 5,447	\$ 867	\$ 1,262	\$ 1,876	\$ 602	\$ 10,054

The School Board of Indian River County, Florida
Combining Statement of Activities
Nonmajor Component Units
For the Fiscal Year Ended June 30, 2013
(amounts expressed in thousands)

Functions/Programs	Indian River Charter High School, Inc.	Sebastian Charter Junior High, Inc.	St. Peter's Academy, Inc.	North County Charter School, Inc.	Imagine Schools at South Vero, LLC	Total Charter Schools
Expenses:						
Instruction	\$ 2,537	\$ 759	\$ 645	\$ 665	\$ 2,818	\$ 7,424
Pupil Personnel Services	168	-	-	-	-	168
Health Services	-	-	-	-	22	22
Instructional Media Services	63	-	7	-	-	70
Technology	110	-	-	-	-	110
Instructional Staff Training Services	-	7	1	1	8	17
School Board	-	16	-	2	16	34
General Administration	-	-	45	-	-	45
School Administration	544	298	208	225	1,085	2,360
Facilities Services - Non-Capitalized	99	8	8	4	-	119
Fiscal Services	-	11	-	12	-	23
Food Services	11	82	95	108	265	561
Central Services	-	-	-	-	13	13
Pupil Transportation Services	4	25	51	21	-	101
Operation of Plant	447	74	180	120	1,609	2,430
Maintenance of Plant	28	3	-	6	22	59
Community Services	-	-	-	-	61	61
Unallocated Interest on Long-Term Debt	69	6	14	125	-	214
Depreciation/Amortization - Unallocated	411	21	-	88	-	520
Loss on Disposal of Capital Assets	14	480	-	-	-	494
Total Expenses	<u>4,505</u>	<u>1,790</u>	<u>1,254</u>	<u>1,377</u>	<u>5,919</u>	<u>14,845</u>
Program Revenues:						
Charges for Services	-	-	-	62	623	685
Operating Grants and Contributions	84	82	197	76	345	784
Capital Grants and Contributions	-	400	14	68	-	482
Total Program Revenues	<u>84</u>	<u>482</u>	<u>211</u>	<u>206</u>	<u>968</u>	<u>1,951</u>
Net Program Expense	<u>(4,421)</u>	<u>(1,308)</u>	<u>(1,043)</u>	<u>(1,171)</u>	<u>(4,951)</u>	<u>(12,894)</u>
General Revenues:						
Grants and Contributions not Restricted to Specific Programs	4,148	1,086	1,076	1,430	5,134	12,874
Unrestricted Investment Earnings	6	-	-	-	-	6
Miscellaneous	228	353	-	15	84	680
Total General Revenues	<u>4,382</u>	<u>1,439</u>	<u>1,076</u>	<u>1,445</u>	<u>5,218</u>	<u>13,560</u>
Changes in Net Position	(39)	131	33	274	267	666
Net Position - Beginning	5,486	736	1,229	1,602	335	9,388
Net Position - Ending	<u>\$ 5,447</u>	<u>\$ 867</u>	<u>\$ 1,262</u>	<u>\$ 1,876</u>	<u>\$ 602</u>	<u>\$ 10,054</u>

STATISTICAL SECTION

This part of the School Board of Indian River County, Florida's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents	Page
<u><i>Financial Trends Information</i></u>	107
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
<u><i>Revenue Capacity Information</i></u>	115
These schedules contain information to help the reader assess the District's most significant local revenue sources, the property tax.	
<u><i>Debt Capacity Information</i></u>	116
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
<u><i>Demographic and Economic Information</i></u>	125
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	
<u><i>Operating Information</i></u>	128
These schedules contain service data to help the reader understand how the information in the District's financial report relates to the service the District provides and the activities it performs.	



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The School Board of Indian River County, Florida
Net Position by Component - Government-Wide
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(amounts expressed in thousands)
(Unaudited)

	Fiscal Year Ending									
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
Governmental Activities:										
Net Investment in Capital Assets	\$ 118,227	\$ 119,712	\$ 153,266	\$ 168,013	\$ 178,107	\$ 192,693	\$ 194,967	\$ 204,036	\$ 212,594	\$ 209,060
Restricted	20,137	42,769	37,121	51,577	56,935	53,202	54,814	44,120	33,743	37,900
Unrestricted	7,083	8,274	10,717	8,125	2,731	(2,812)	(11,162)	(909)	(2,175)	(6,262)
Total Governmental Activities Net Position	<u>\$ 145,447</u>	<u>\$ 170,755</u>	<u>\$ 201,104</u>	<u>\$ 227,715</u>	<u>\$ 237,773</u>	<u>\$ 243,083</u>	<u>\$ 238,619</u>	<u>\$ 247,247</u>	<u>\$ 244,162</u>	<u>\$ 240,698</u>
Business-Type Activities:										
Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253	\$ 339	\$ 401	\$ 520	\$ 566
Total Business-Type Activities Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253</u>	<u>\$ 339</u>	<u>\$ 401</u>	<u>\$ 520</u>	<u>\$ 566</u>
Primary Government:										
Net Investment in Capital Assets	\$ 118,227	\$ 119,712	\$ 153,266	\$ 168,013	\$ 178,107	\$ 192,693	\$ 194,967	\$ 204,036	\$ 212,594	\$ 209,060
Restricted	20,137	42,769	37,121	51,577	56,935	53,202	54,814	44,120	33,743	37,900
Unrestricted	7,083	8,274	10,717	8,125	2,731	(2,559)	(10,823)	(508)	(1,655)	(5,696)
Total Primary Government Net Position	<u>\$ 145,447</u>	<u>\$ 170,755</u>	<u>\$ 201,104</u>	<u>\$ 227,715</u>	<u>\$ 237,773</u>	<u>\$ 243,336</u>	<u>\$ 238,958</u>	<u>\$ 247,648</u>	<u>\$ 244,682</u>	<u>\$ 241,264</u>

(a) Net Position has increased significantly over the ten-year period due primarily to an increase in property tax in fiscal years 2006 through 2009 used to acquire and construct capital assets that depreciate in future years.

Source: District Records

The School Board of Indian River County, Florida
Changes in Net Position - Government-Wide
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(amounts expressed in thousands)
(Unaudited)

	Fiscal Year Ending									
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
Expenses:										
Governmental Activities:										
Instruction	\$ 59,974	\$ 67,292	\$ 73,352	\$ 82,995	\$ 91,695	\$ 100,824	\$ 101,193	\$ 97,419	\$ 93,440	\$ 93,379
Pupil Personnel Services	3,759	3,922	4,255	5,146	5,344	5,858	5,604	4,784	4,714	4,604
Instructional Media Services	1,845	1,865	1,994	2,082	2,116	2,461	2,512	2,172	2,048	2,079
Instruction and Curriculum										
Development Services	5,251	5,939	6,155	6,342	6,854	6,712	5,632	4,862	4,569	5,351
Instructional Staff Training Services	769	718	1,086	1,217	1,186	1,000	2,452	2,235	2,226	1,970
Instruction Related Technology (a)	-	-	424	599	955	952	1,062	1,006	1,375	941
School Board	160	712	926	911	978	1,103	1,195	1,031	835	797
General Administration	638	754	801	848	705	870	804	843	922	1,030
School Administration	6,115	6,303	6,841	9,214	9,529	9,777	9,353	8,425	7,875	8,632
Facilities Services - Non-Capitalized	4,283	4,931	6,731	12,240	13,352	11,227	12,690	14,809	5,785	6,775
Fiscal Services	980	1,021	996	1,324	1,257	1,298	1,301	1,429	1,220	1,586
Food Services	6,555	6,936	7,622	7,890	8,315	8,848	8,754	8,102	9,257	8,725
Central Services	3,757	4,061	2,189	2,438	2,666	2,638	2,631	2,138	2,154	2,167
Pupil Transportation Services	3,432	3,655	4,083	5,162	6,689	6,599	6,354	6,106	6,361	6,425
Operation of Plant	9,479	10,772	12,156	14,087	14,906	13,883	12,341	11,634	13,080	13,418
Maintenance of Plant	3,102	4,896	3,676	3,864	3,638	3,804	97	412	3,218	3,455
Administrative Technology Services (a)	-	-	1,625	1,927	2,352	2,752	2,515	2,496	2,042	2,357
Community Services	1,026	2,017	961	1,010	1,030	48	281	281	255	250
Unallocated Interest on Long-Term Debt	1,687	1,860	3,745	5,062	6,575	7,081	6,852	7,339	7,344	6,840
Depreciation - Unallocated	7,802	7,969	8,892	10,088	9,688	-	-	-	-	-
Loss on Disposal of Capital Assets	127	1,123	-	327	-	-	-	-	2,367	2,091
Extraordinary Item:										
Claims Settlement	542	367	222	-	-	-	-	-	-	-
Total Governmental Activities Expenses	121,283	137,113	148,732	174,773	189,830	187,735	183,623	177,523	171,087	172,872
Business-Type Activities:										
Extended Day Program	-	-	-	-	-	827	717	709	650	663
Total Business-Type Activities Expenses	-	-	-	-	-	827	717	709	650	663
Total Primary Government Expenses	121,283	137,113	148,732	174,773	189,830	188,562	184,340	178,232	171,737	173,535

Source: District Records

(a) In fiscal year ending June 30, 2006, two new function / expense classifications were established to report technology expenses previously reported in central services.

The School Board of Indian River County, Florida
Changes in Net Position - Government-Wide
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(amounts expressed in thousands)
(Unaudited)

	Fiscal Year Ending									
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
Program Revenues:										
Governmental Activities:										
Charges for Services										
Instruction	\$ 221	\$ 205	\$ 159	\$ 1,454	\$ 1,461	\$ 475	\$ 496	\$ 285	\$ 345	\$ 334
Food Services	2,159	2,279	2,670	2,951	3,138	3,025	2,953	2,842	2,491	2,087
Pupil Transportation	17	15	10	10	11	29	31	22	33	44
Community	951	1,032	1,174	-	-	-	-	183	182	170
Operating Grants and Contributions	7,625	7,734	8,280	8,012	8,442	9,320	5,834	5,765	6,331	6,354
Capital Grants and Contributions	6,879	3,595	3,058	11,940	4,342	7,984	1,246	2,523	2,212	2,853
Total Government Activities Program Revenues	<u>17,852</u>	<u>14,860</u>	<u>15,351</u>	<u>24,367</u>	<u>17,394</u>	<u>20,833</u>	<u>10,560</u>	<u>11,620</u>	<u>11,594</u>	<u>11,842</u>
Business Type Activities:										
Extended Day Program - Charges for Services	-	-	-	-	-	872	802	769	767	708
Total Primary Government Program Revenues	<u>17,852</u>	<u>14,860</u>	<u>15,351</u>	<u>24,367</u>	<u>17,394</u>	<u>21,705</u>	<u>11,362</u>	<u>12,389</u>	<u>12,361</u>	<u>12,550</u>
Net (Expenses) / Revenues										
Governmental Activities	(103,431)	(122,253)	(133,381)	(150,406)	(172,436)	(166,902)	(173,063)	(165,903)	(159,493)	(161,030)
Business-Type Activities	-	-	-	-	-	45	85	60	117	45
Total Primary Government Net (Expenses) / Revenues	<u>(103,431)</u>	<u>(122,253)</u>	<u>(133,381)</u>	<u>(150,406)</u>	<u>(172,436)</u>	<u>(166,857)</u>	<u>(172,978)</u>	<u>(165,843)</u>	<u>(159,376)</u>	<u>(160,985)</u>
General Revenues and Other Changes in Net Assets:										
General Revenues:										
Governmental Activities:										
Property Taxes:										
Levied for Operational Purposes	64,505	71,074	81,182	89,194	94,914	88,841	93,743	93,342	86,569	83,819
Levied for Debt Services	5,552	5,671	4,969	4,828	4,861	4,954	4,850	4,794	4,727	5,085
Levied for Capital Projects	20,856	23,587	27,590	34,531	36,012	31,012	24,275	21,816	20,509	19,583
Grants and Contributions										
Not Restricted to Specific Programs	28,381	24,893	30,315	37,796	37,938	37,706	42,236	51,432	41,342	46,746
Restricted Investment Earnings	-	-	1,518	-	-	-	-	-	-	-
Unrestricted Investment Earnings	485	1,240	2,808	7,537	5,158	(767)	1,877	1,309	931	1,063
Miscellaneous	5,985	22,180	15,348	3,034	3,611	10,672	1,618	1,838	2,330	2,432
Total Governmental Activities General Revenues	<u>125,764</u>	<u>148,645</u>	<u>163,730</u>	<u>176,920</u>	<u>182,494</u>	<u>172,418</u>	<u>168,599</u>	<u>174,531</u>	<u>156,408</u>	<u>158,728</u>
Business-Type Activities:										
Extended Day Program - Investment Earnings	-	-	-	-	-	2	1	2	2	1
Total Business-Type Activities Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>1</u>
Total Primary Government General Revenues and Other Changes in Net Position	<u>125,764</u>	<u>148,645</u>	<u>163,730</u>	<u>176,920</u>	<u>182,494</u>	<u>172,420</u>	<u>168,600</u>	<u>174,533</u>	<u>156,410</u>	<u>158,729</u>
Changes in Net Position										
Governmental Activities	22,333	26,392	30,349	26,514	10,058	5,516	(4,464)	8,628	(3,085)	(2,302)
Business-Type Activities	-	-	-	-	-	47	86	62	119	46
Total Primary Government	<u>\$ 22,333</u>	<u>\$ 26,392</u>	<u>\$ 30,349</u>	<u>\$ 26,514</u>	<u>\$ 10,058</u>	<u>\$ 5,563</u>	<u>\$ (4,378)</u>	<u>\$ 8,690</u>	<u>\$ (2,966)</u>	<u>\$ (2,256)</u>

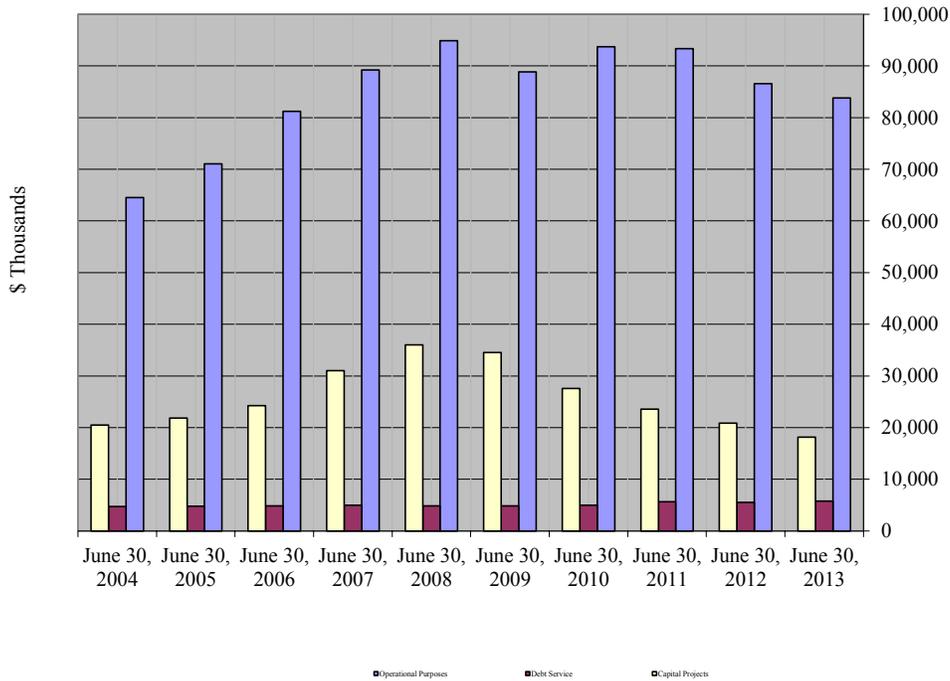
Source: District Records

The School Board of Indian River County, Florida
 Governmental Activities Tax Revenues by Source
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 (amounts expressed in thousands)
 (Unaudited)

Fiscal Year Ending	Property Tax			Total
	Operational Purposes	Debt Service	Capital Projects	
June 30, 2013	\$ 83,819	\$ 5,085	\$ 19,583	\$ 108,487
June 30, 2012	86,569	4,727	20,509	111,805
June 30, 2011	93,342	4,794	21,816	119,952
June 30, 2010	93,743	4,850	24,275	122,868
June 30, 2009	88,841	4,954	31,012	124,807
June 30, 2008	94,914	4,861	36,012	135,787
June 30, 2007	89,194	4,828	34,531	128,553
June 30, 2006	81,182	4,969	27,590	113,741
June 30, 2005	71,074	5,671	23,587	100,332
June 30, 2004	64,505	5,552	20,856	90,913

Source: District Records

Governmental Activities Tax Revenues by Source



The School Board of Indian River County, Florida
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(amounts expressed in thousands)
(Unaudited)

	Fiscal Year Ending				
	<u>Restated (1)</u> <u>June 30, 2004</u>	<u>Restated (1)</u> <u>June 30, 2005</u>	<u>Restated (1)</u> <u>June 30, 2006</u>	<u>Restated (1)</u> <u>June 30, 2007</u>	<u>Restated (1)</u> <u>June 30, 2008</u>
General Fund					
Nonspendable	\$ 335	\$ 332	\$ 433	\$ 397	\$ 474
Restricted	2,127	2,140	567	1,259	193
Assigned	536	984	642	511	551
Unassigned	9,514	9,966	11,109	9,207	8,663
Total General Fund	<u>\$ 12,512</u>	<u>\$ 13,422</u>	<u>\$ 12,751</u>	<u>\$ 11,374</u>	<u>\$ 9,881</u>
All Other Governmental Funds					
Nonspendable	\$ -	\$ 315	\$ 295	\$ -	\$ -
Restricted	19,132	41,112	92,442	95,394	113,922
Assigned	-	-	-	-	-
Unassigned: (2)					
Special Revenue Fund	-	-	-	(336)	(849)
Total All Other Governmental Funds	<u>\$ 19,132</u>	<u>\$ 41,427</u>	<u>\$ 92,737</u>	<u>\$ 95,058</u>	<u>\$ 113,073</u>

(1) The District implemented GASB 54 for the fiscal year ended June 30, 2011. The fund balances from the prior fiscal years were restated for comparison purposes.

(2) The District reported a negative unassigned fund balance for the All Other Governmental Funds for fiscal years ending June 30, 2007, June 30, 2008, and June 30, 2009, due to negative ending fund balances in the Special Revenue Fund - Food Service.

Source: District Records

<u>Restated (1)</u> <u>June 30, 2009</u>	<u>Restated (1)</u> <u>June 30, 2010</u>	<u>June 30, 2011</u>	<u>June 30, 2012</u>	<u>June 30, 2013</u>
\$ 429	\$ 335	\$ 330	\$ 916	\$ 685
-	582	2,208	2,754	4,303
355	258	6,539	3,489	2,783
4,061	1,362	5,495	9,129	9,191
<u>\$ 4,845</u>	<u>\$ 2,537</u>	<u>\$ 14,572</u>	<u>\$ 16,288</u>	<u>\$ 16,962</u>
\$ -	\$ 150	\$ 208	\$ 1,802	\$ 1,028
78,490	67,578	73,408	45,153	39,827
-	-	-	-	-
(501)	-	-	-	-
<u>\$ 77,989</u>	<u>\$ 67,728</u>	<u>\$ 73,616</u>	<u>\$ 46,955</u>	<u>\$ 40,855</u>

The School Board of Indian River County, Florida
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(amounts expressed in thousands)
(Unaudited)

	Fiscal Year Ending									
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
Revenues:										
Federal Direct Sources:										
Reserve Officers Training Corps (ROTC)	\$ 95	\$ 100	\$ 105	\$ 92	\$ 116	\$ 121	\$ 133	\$ 101	\$ 167	\$ 146
Other Federal Direct Sources	224	322	366	128	291	62	-	694	1,523	1,457
Total Federal Direct	319	422	471	220	407	183	133	795	1,690	1,603
Federal Through State Sources:										
Food Service	4,011	4,273	3,879	3,734	4,343	5,202	5,694	5,645	6,215	6,243
Donated Foods	277	300	292	145	-	-	-	-	-	-
Other Federal Through State Grants	7,055	7,086	7,638	7,993	7,866	7,987	18,178	22,254	9,607	9,766
Total Federal Through State Sources:	11,343	11,659	11,809	11,872	12,209	13,189	23,872	27,899	15,822	16,009
Federal Through Local Sources:										
Other Federal Through Local Grants	58	45	14	48	-	-	-	-	-	-
Total Federal Through Local Sources:	58	45	14	48	-	-	-	-	-	-
State Sources:										
Florida Education Finance Program (FEFP)	15,616	11,745	6,581	8,326	4,575	5,732	1,726	6,164	8,141	13,252
Categorical Programs - Class Size Reduction	8,973	11,983	16,866	19,652	23,096	25,476	18,851	19,449	19,742	19,806
District Discretionary Lottery Funds	1,403	1,658	797	672	831	425	49	66	58	-
CO&DS Distribution	546	565	100	100	193	96	83	72	69	79
CO&DS Withheld for SBE/COBI Bonds	81	79	500	565	489	592	590	601	603	603
Public Education Capital Outlay	-	-	2,386	3,082	3,660	1,829	295	825	-	-
Food Service	176	178	159	171	126	113	140	122	119	115
Other State Sources	8,954	6,005	1,970	12,144	4,239	7,084	3,279	3,397	3,228	3,771
Total State Sources	35,749	32,213	29,359	44,712	37,209	41,347	25,013	30,696	31,960	37,626
Local Sources:										
Ad Valorem Taxes	85,210	94,597	113,741	128,553	135,787	124,807	122,868	119,952	111,805	108,487
Impact Fees	-	-	5,409	1,055	1,186	291	279	332	409	713
Food Service	2,159	2,279	2,953	2,466	2,775	3,025	2,953	2,842	2,491	2,087
Investment Income	2,935	3,571	4,689	6,995	4,776	(739)	1,741	1,228	729	875
Other Local Sources	5,843	6,336	3,593	3,932	4,442	2,801	2,610	2,632	3,259	3,607
Total Local Sources	96,147	106,783	130,385	143,001	148,966	130,185	130,451	126,986	118,693	115,769
Total Revenues	\$ 143,616	\$ 151,122	\$ 172,038	\$ 199,853	\$ 198,791	\$ 184,904	\$ 179,469	\$ 186,376	\$ 168,165	\$ 171,007

Source: District Records

	Fiscal Year Ending									
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
Expenditures:										
Current:										
Instruction	\$ 62,247	\$ 67,784	\$ 73,938	\$ 82,218	\$ 89,240	\$ 90,317	\$ 90,005	\$ 89,556	\$ 84,976	\$ 84,134
Pupil Personnel Services	3,744	3,917	4,298	5,089	5,179	5,124	4,971	4,447	4,238	4,149
Instructional Media Services	1,842	1,875	2,012	2,065	2,060	2,173	2,238	1,991	1,841	1,851
Instruction and Curriculum Development Services	5,231	5,916	6,203	6,202	6,664	5,852	5,186	4,627	4,183	4,716
Instructional Staff Training Services	766	724	1,086	1,197	1,161	955	2,115	2,040	1,958	1,821
Instruction Related Technology (a)	-	-	429	591	934	832	949	921	1,246	830
School Board	1,234	1,081	1,371	1,060	1,040	1,013	1,078	954	763	724
General Administration	619	739	806	826	686	816	729	795	717	944
School Administration	6,032	6,261	6,918	8,851	9,275	9,060	8,270	7,868	7,185	7,835
Facilities Services-Non-Capitalized	4,910	5,345	6,831	12,222	13,372	10,530	11,732	13,677	5,360	6,207
Fiscal Services	961	1,017	1,061	1,307	1,218	1,141	1,147	1,318	1,097	1,427
Food Service	6,553	6,933	7,700	7,896	8,158	8,056	7,859	7,446	8,440	7,915
Central Services	3,776	4,068	2,445	2,571	2,519	2,080	2,085	2,024	1,942	2,005
Pupil Transportation Services	3,426	3,652	4,137	5,175	6,060	5,468	5,208	4,958	5,048	5,011
Operation of Plant	9,443	10,759	12,225	14,030	14,726	12,721	11,175	10,766	11,953	12,217
Maintenance of Plant	3,078	4,908	3,702	3,827	3,428	3,323	-	299	2,800	3,006
Administrative Technology Services (a)	-	-	1,639	1,908	2,318	2,473	2,237	2,506	1,845	2,137
Community Services	1,028	2,025	962	1,012	1,006	46	278	277	248	233
Capital Outlay:										
Facilities Acquisition and Construction	13,797	20,687	48,896	25,642	42,802	43,701	14,720	20,710	28,062	10,570
Other Capital Outlay	3,640	2,855	3,617	3,750	2,990	5,400	4,106	1,034	2,166	2,170
Debt Service:										
Principal	4,357	4,469	13,912	6,947	8,089	8,475	9,128	9,429	9,898	10,338
Interest and Fiscal Charges	1,715	1,689	5,028	5,085	7,273	7,100	6,882	7,376	7,387	6,976
Total Expenditures	138,399	156,704	209,216	199,471	230,198	226,656	192,098	195,019	193,353	177,216
Excess of Revenues over (under) Expenditures	5,217	(5,582)	(37,178)	382	(31,407)	(41,752)	(12,629)	(8,643)	(25,188)	(6,209)
Other Financing Sources (Uses)										
Transfers In	2,963	2,967	13,451	9,403	14,692	16,303	13,375	10,846	15,649	12,795
Transfers Out	(2,963)	(2,967)	(13,451)	(9,403)	(14,692)	(16,303)	(13,375)	(10,846)	(15,649)	(12,795)
Sale of Capital Assets	69	18	44	24	13	99	57	88	68	291
Loss Recoveries	6	12,123	6,814	538	1,134	16	3	43	175	492
Bonds Payable	-	16,405	-	-	1,210	-	-	160	-	-
Refunding Bonds	-	-	-	-	-	-	-	-	-	-
Certificates of Participation	-	-	80,050	-	45,020	-	-	26,261	-	-
Premiums on Issuance of Long-Term Debt	-	240	912	-	552	-	-	14	-	-
Payment to Refunding Bonds Escrow Agent	-	-	-	-	-	-	-	-	-	-
Capital Lease Inception	-	-	-	-	-	1,766	-	-	-	-
Total Other Financing Sources (Uses)	75	28,786	87,820	562	47,929	1,881	60	26,566	243	783
Net Change in Fund Balances	\$ 5,292	\$ 23,204	\$ 50,642	\$ 944	\$ 16,522	\$ (39,871)	\$ (12,569)	\$ 17,923	\$ (24,945)	\$ (5,426)
Debt Service as a percentage of non-capital expenditures	5.02%	4.62%	12.09%	7.07%	8.33%	8.77%	9.24%	9.70%	10.60%	10.53%

(a) In fiscal year ending June 30, 2006, two new function / expense classifications were established to report technology expenses previously reported in central services.

Source: District Records

The School Board of Indian River County, Florida
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (amounts expressed in thousands)
 (Unaudited)

Fiscal Year	Real Property Just Value	Personal Property Just Value	Total Just Value (1)	Total Taxable Value	Percent of Total Taxable Value To Total Just Value	Total Direct Rate
2012-13	\$ 16,835,348	\$ 683,909	\$ 17,532,612	\$ 12,878,998	73.5%	8.313
2011-12	17,279,268	644,206	17,937,953	14,044,333	78.3%	8.244
2010-11	17,312,036	652,541	17,979,056	14,990,362	83.4%	8.250
2009-10	21,257,277	761,011	22,033,451	16,698,857	75.8%	7.596
2008-09	24,122,081	739,468	24,881,556	18,328,612	73.7%	7.040
2007-08	25,141,885	782,529	25,938,182	18,620,780	71.8%	7.538
2006-07	25,447,211	755,187	26,214,228	17,885,105	68.2%	7.443
2005-06	19,253,495	712,012	19,977,046	14,279,413	71.5%	8.240
2004-05	15,705,282	699,716	16,416,179	12,222,586	74.5%	8.499
2003-04	13,534,323	693,374	14,240,720	10,717,793	75.3%	8.710

(1) Includes Centrally Assessed Property

Source: Florida Department of Revenue, Florida Property Valuations and Tax Data Book, 2003-2012

The School Board of Indian River County, Florida
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
(per \$1,000 Assessed Valuation)
(Unaudited)

	Fiscal Year			
	2003-04	2004-05	2005-06	2006-07
District School Board:				
Local Required Effort	5.5900	5.4360	5.2440	4.5510
Discretionary Local	0.5100	0.5100	0.5100	0.5100
Supplemental Discretionary	0.0790	0.0730	0.1260	0.1020
Critical Operating Needs	0.0000	0.0000	0.0000	0.0000
Debt Service	0.5310	0.4800	0.3600	0.2800
Capital Improvement	2.0000	2.0000	2.0000	2.0000
Total District School Board	8.7100	8.4990	8.2400	7.4430
Other County-Wide:				
Board of County Commissioners	5.5181	5.1563	4.9173	4.3250
St. John River Water Management	0.4620	0.4620	0.4620	0.4620
Total County-Wide	14.6901	14.1173	13.6193	12.2300
Municipalities:				
Fellsmere	5.7500	5.7500	5.7500	5.7500
Indian River Shores	1.4730	1.4730	1.4730	1.4730
Sebastian	4.5904	4.5904	3.9325	3.0519
Orchid	0.8954	0.7508	0.6900	0.4525
Vero Beach	2.1425	2.1425	2.2925	2.1425

Source: Indian River County Tax Collector

Fiscal Year					
2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
4.6570	4.4100	5.0480	5.4220	5.3960	5.4250
0.5100	0.4980	0.7480	0.7480	0.7480	0.7480
0.1010	0.1020	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.2500	0.2500	0.2500
0.2700	0.2800	0.3000	0.3300	0.3500	0.3900
2.0000	1.7500	1.5000	1.5000	1.5000	1.5000
7.5380	7.0400	7.5960	8.2500	8.2440	8.3130
4.1037	4.1493	4.1666	4.1625	4.1625	4.1625
0.4158	0.4158	0.4158	0.4158	0.3313	0.3313
12.0575	11.6051	12.1784	12.8283	12.7378	12.8068
4.4301	4.4300	4.4300	4.4300	5.2455	5.4999
1.3923	1.3923	1.3923	1.4105	1.4731	1.4731
2.9917	3.3456	3.3456	3.3041	3.3041	3.7166
0.4494	0.4550	0.4550	0.4550	0.4550	0.5000
1.9367	1.9367	1.9367	1.9367	2.0336	2.0336

The School Board of Indian River County, Florida
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

Taxpayer	Type of Business	Rank	Fiscal Year	
			2012-2013	
			Taxable Assessed Value	Percentage of Total Assessed Value
Florida Power & Light	Electrical Utility	1	\$ 102,669,719	0.80%
Disney Vacation Dev., Inc.	Resort	2	70,764,710	0.55%
Windsor Properties	Land Development	3	37,828,560	0.29%
Bellsouth Telecommunications, Inc.	Telephone Utility	4	35,742,953	0.28%
Adult Community Services, Inc.	Retirement Community	5	32,682,140	0.25%
John's Island Club, Inc.	Land Development	6	29,794,930	0.23%
Sebastian Hospital, Inc.	Healthcare	7	29,105,664	0.23%
IR Mall Associates, LTD	Retail	8	27,891,780	0.22%
Health Care Reit Inc.	Healthcare	9	23,713,180	0.18%
New Piper Aircraft, Inc.	Manufacturing	10	23,373,485	0.18%
Total			\$ 413,567,121	3.21%
Total County Taxable Valuation			\$ 12,878,998,000	

Taxpayer	Type of Business	Rank	Fiscal Year	
			2003-2004	
			Taxable Assessed Value	Percentage of Total Assessed Value
Disney Vacation Dev., Inc.	Resort	1	\$ 87,106,518	0.81%
Florida Power & Light	Electric Utility	2	74,389,385	0.69%
Bellsouth Telecommunications	Telephone Utility	3	57,424,922	0.54%
IR Mall Associates LTD	Regional Shopping Center	4	53,842,380	0.50%
Windsor Properties	Land Development	5	41,680,450	0.39%
John's Island Club, Inc.	Club & Golf Course	6	35,832,632	0.33%
New Piper Aircraft, Inc.	Aircraft Manufacturer	7	35,086,320	0.33%
Adult Community Total Services	Retirement Community	8	33,407,820	0.31%
Fellsmere Joint Venture	Agricultural	9	31,059,035	0.29%
Wal-Mart Stores, Inc.	Retail	10	27,953,002	0.26%
Total			\$ 477,782,464	4.46%
Total County Taxable Valuation			\$10,717,793,000	

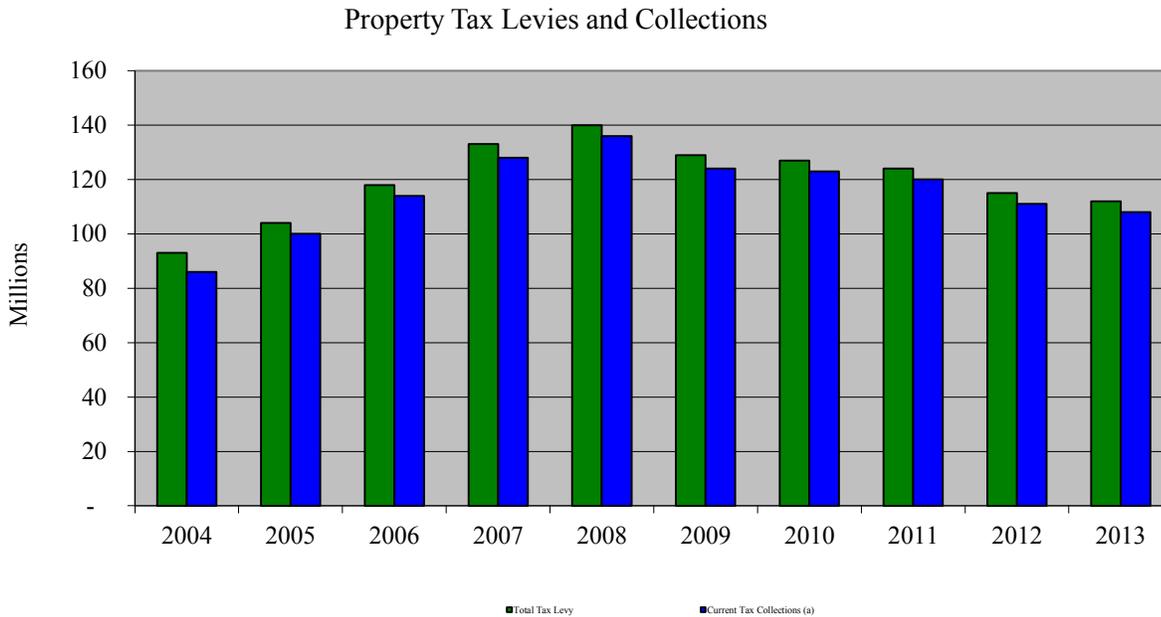
Source: Indian River County Property Appraiser

The School Board of Indian River County, Florida
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Total Tax Levy	Collected to End of Tax Year		Collections in Subsequent Years	Total Collections to Date	
		Current Tax Collections (a)	Percent of Levy		Amount	Percent of Levy
2012-13	\$112,162,883	\$108,355,535	96.61%	\$0	\$108,355,535	96.61%
2011-12	115,490,776	111,658,599	96.68%	129,465	111,788,064	96.79%
2010-11	123,732,637	119,596,795	96.66%	147,355	119,744,150	96.78%
2009-10	126,867,058	122,523,901	96.58%	354,944	122,878,845	96.86%
2008-09	129,610,986	124,807,833	96.29%	344,273	125,152,106	96.56%
2007-08	140,360,409	135,787,419	96.74%	123,000	135,910,419	96.83%
2006-07	133,125,836	127,641,674	95.88%	12,803	127,654,477	95.89%
2005-06	117,644,386	113,740,009	96.68%	11,332	113,751,341	96.69%
2004-05	103,890,424	100,330,948	96.57%	115	100,331,063	96.57%
2003-04	93,352,877	85,912,998	92.03%	1,955	85,914,953	92.03%

(a) Net of allowable discounts

Source: Indian River County Tax Collector and District Records

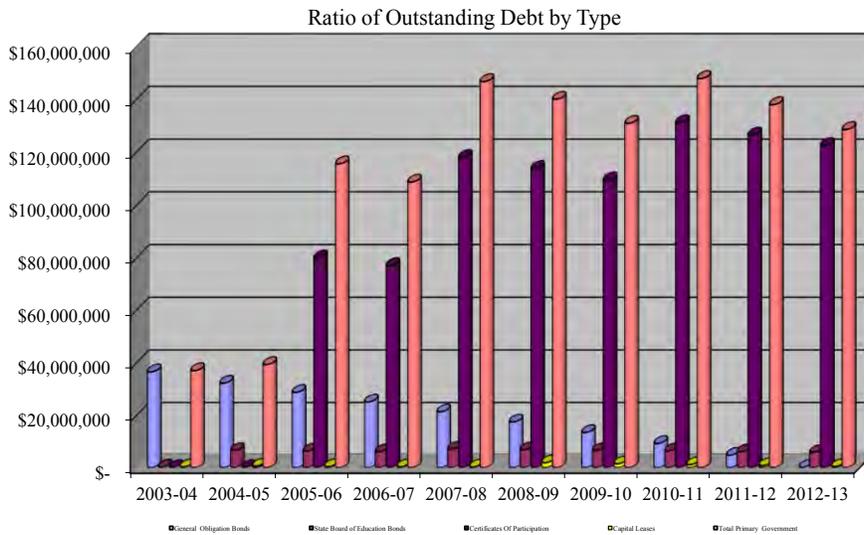


The School Board of Indian River County, Florida
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Governmental Activities ⁽¹⁾					Percentage of Personal Income (a)	Per Capita (b)
	General Obligation Bonds	State Board of Education Bonds	Certificates Of Participation ⁽²⁾	Capital Leases	Total Primary Government		
2012-13	\$ -	\$ 5,760,000	\$ 122,688,585	\$ 301,547	\$ 128,750,132	1.807%	921
2011-12	4,750,000	6,090,000	127,629,571	689,849	139,159,420	1.791%	1,008
2010-11	9,270,000	6,405,000	132,390,557	1,062,988	149,128,545	3.273%	1,080
2009-10	13,520,000	6,545,000	110,720,543	1,421,555	132,207,098	1.914%	978
2008-09	17,580,000	6,825,000	115,151,530	1,849,599	141,406,129	1.858%	1,000
2007-08	21,505,000	7,090,000	119,427,516	163,043	148,185,559	1.932%	1,046
2006-07	25,310,000	6,090,000	77,970,996	237,974	109,608,970	1.403%	784
2005-06	28,985,000	6,370,000	80,916,607	329,818	116,601,425	1.665%	862
2004-05	32,520,000	6,555,000	-	522,253	39,597,253	0.673%	304
2003-04	36,815,000	220,000	-	219,026	37,254,026	0.735%	294

Note: The primary government does not have any outstanding debt for business-type activities.

- ⁽¹⁾ Source: District Records
 (a) "Total Primary Government Debt" divided by "Personal Income" from page 125.
 (b) "Total Primary Government Debt" divided by "Estimated Population" from page 125.
- ⁽²⁾ Source: District Records
 Restatement of Certificate of Participation balances to include premiums and discounts



The School Board of Indian River County, Florida
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Estimated Population (a)	Net Taxable Assessed Value (b)	Gross Bonded Debt (c)	Less Debt Service Funds (d)	Net Bonded Debt	Percentage of Net General Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2012-13	139,760	\$ 16,835,348	\$ -	\$ -	\$ -	0.000%	-
2011-12	138,028	17,279,268	4,750,000	419,786	4,330,214	0.025%	31
2010-11	138,028	17,312,036	9,270,000	776,002	8,493,998	0.049%	62
2009-10	135,167	21,257,277	13,520,000	964,606	12,555,394	0.059%	93
2008-09	141,475	24,122,081	17,580,000	1,081,591	16,498,409	0.068%	117
2007-08	141,667	25,141,885	21,505,000	1,093,205	20,411,795	0.081%	144
2006-07	139,757	25,447,211	25,310,000	1,159,579	24,150,421	0.095%	173
2005-06	135,262	19,253,495	28,985,000	1,190,421	27,794,579	0.144%	205
2004-05	130,043	15,705,282	32,520,000	1,096,356	31,423,644	0.200%	242
2003-04	126,829	13,534,323	36,815,000	1,233,304	35,581,696	0.263%	281

- (a) Population was obtained from the United States Department of Commerce, Bureau of Economic Analysis, the University of Florida, Bureau of Economic and Business Research, & Indian River Chamber of Commerce
- (b) Net Taxable Assessed Values are expressed in thousands.
- (c) Includes General Obligation Bonds only.
- (d) Restricted for Debt Service - General Obligation Bonds only.

The School Board of Indian River County, Florida
Direct and Overlapping Governmental Activities Debt
June 30, 2013
(Unaudited)

<u>Jurisdiction</u>	<u>General Obligation Bonded Debt Outstanding</u>	<u>Other Debt Outstanding</u>	<u>Direct Debt</u>		<u>Direct and Overlapping Debt ⁽³⁾⁽⁴⁾</u>	
			<u>Percentage Applicable to This Governmental Unit</u>	<u>Amount Applicable to This Governmental Unit</u>	<u>Percentage Applicable to Indian River County</u>	<u>Amount Applicable to Indian River County</u>
Indian River County Board of County Commissioners ⁽¹⁾						
Series 2001	\$ 3,576,442	-	0%	-	100%	\$ 3,576,442
Series 2006	<u>33,200,714</u>	-	0%	-	100%	<u>33,200,714</u>
Subtotal, Overlapping Debt	<u>\$ 36,777,156</u>					<u>\$ 36,777,156</u>
School Board of Indian River County ⁽²⁾						
Series 2005A State School Bonds	-	\$ 4,600,000	100%	\$ 4,600,000	100%	\$ 4,600,000
Series 2008A State School Bonds	-	1,015,000	100%	1,015,000	100%	1,015,000
Series 2010A State School Bonds	-	145,000	100%	145,000	100%	145,000
2005 Certificates of Participation	^(a) -	58,012,331	100%	58,012,331	100%	58,012,331
2007 Certificates of Participation	^(a) -	38,415,254	100%	38,415,254	100%	38,415,254
2010 Certificates of Participation	^{(a)(b)} -	26,261,000	100%	26,261,000	100%	26,261,000
Capital Leases Payable	<u>-</u>	<u>301,547</u>	100%	<u>301,547</u>	100%	<u>301,547</u>
Indian River School Board Direct Debt	-	128,750,132		128,750,132		128,750,132
Total Direct and Overlapping Debt	<u>\$ 36,777,156</u>	<u>\$ 128,750,132</u>		<u>\$ 128,750,132</u>		<u>\$ 165,527,288</u>
Total Direct Debt of the School Board				<u>\$ 128,750,132</u>		
Total Direct and Overlapping Debt						<u>\$ 165,527,288</u>

(1) Source: Indian River County, Florida Comprehensive Annual Financial Report dated September 30, 2011.

(2) Source: District Records

(a) Payments appropriated annually by millage allowed under Florida Statute 1011.71 for facilities.

(b) Qualified School Construction Bond- \$2,925,792 available in sinking fund for repayment of outstanding debt.

(3) Overlapping debt is borne by all property owners within the County boundaries.

(4) Because the County and the School District coincide, the percentage of the overlap is 100%.

The School Board of Indian River County, Florida
Ratios of Annual Debt Service Expenditures
For General Obligation Bonded Debt
To Total Governmental Expenditures
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Non-Capital Expenditures (a) (b)	Ratio of Debt Service to General Governmental Non-Capital Expenditures
2012-13	\$ 4,750,000	\$ 261,250	\$ 5,011,250	164,476	0.030
2011-12	4,520,000	487,250	5,007,250	163,125	0.031
2010-11	4,250,000	643,948	4,893,948	173,275	0.028
2009-10	4,060,000	821,223	4,881,223	173,272	0.028
2008-09	3,925,000	952,898	4,877,898	177,555	0.027
2007-08	3,805,000	1,072,560	4,877,560	184,406	0.026
2006-07	3,675,000	1,187,810	4,862,810	157,857	0.031
2005-06	3,535,000	1,328,560	4,863,560	149,872	0.032
2004-05	4,295,000	1,465,185	5,760,185	127,817	0.045
2003-04	4,175,000	1,579,335	5,754,335	116,052	0.050

(a) Includes general, special revenue, debt service, and capital projects funds of the primary government, excluding capital expenditures.

(b) Amounts expressed in thousands.

Source: District Records

The School Board of Indian River County, Florida
 Anticipated Capital Outlay Millage Levy
 Required to Cover Certificates of Participation Payments
 Last Eight Fiscal Years
 (Unaudited)

<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Taxable Assessed Valuation (5)</u>	<u>Principal Payments (2)(3)</u>	<u>Interest Payments (4)</u>	<u>Total Annual Lease Payments</u>	<u>Millage Levy to Provide 1.00x Coverage (1)</u>
2012-13	2012	\$ 12,878,998,000	\$ 6,328,944	\$ 4,688,790	\$ 11,017,734	.891 mills
2011-12	2011	14,044,333,000	6,148,944	4,869,490	11,018,434	.818 mills
2010-11	2010	14,990,362,000	4,520,000	5,024,572	9,544,572	.663 mills
2009-10	2009	16,698,857,000	4,360,000	5,169,738	9,529,738	.601 mills
2008-09	2008	18,328,612,000	4,205,000	5,322,413	9,527,413	.547 mills
2007-08	2007	18,620,780,000	4,000,000	5,167,744	9,167,744	.518 mills
2006-07	2006	17,885,105,000	2,900,000	3,494,286	6,394,286	.376 mills
2005-06	2005	14,279,413,000	-	2,135,397	2,135,397	.157 mills

(1) Millage rate calculated using 95% of the taxable assessed valuation; 96% beginning in fiscal year 2010-11.

(2) The District first issued COPs in November 2005, with the first payment due during the 2006-07 fiscal year.

(3) Includes \$1,458,944 payment to the Qualified School Construction Bond sinking fund for repayment of outstanding debt.

(4) Interest amounts are net of Qualified School Construction Bond Federal interest subsidy.

(5) See Assessed and Estimated Actual Value of Taxable Property page 115.

Note: Capital lease arrangements financed by Certificates of Participation are not considered general obligation debt as no specific property tax levy has been pledged.

Source: District Records

The School Board of Indian River County, Florida
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population (1)(5)	Personal Income (1),(2),(4)	Per Capita Personal Income (1)(2)(5)	Median Age (1)(5)	Unemployment Rate (3)(5)
2012-13	139,760	7,124,545 *	50,977	48.6	9.7%
2011-12	138,028	7,771,390 *	56,303	49.1	12.5%
2010-11	138,028	4,556,856 *	33,014	49.4	13.7%
2009-10	135,167	6,908,274	49,963	n/a	14.4%
2008-09	141,475	7,610,327	56,303	48.9	13.0%
2007-08	141,667	7,669,062	57,107	48.4	8.0%
2006-07	139,757	7,810,408	59,419	n/a	5.8%
2005-06	135,262	7,002,160	51,767	48.1	4.3%
2004-05	130,043	5,886,319	45,264	47.6	4.9%
2003-04	126,829	5,071,395	39,986	n/a	6.7%

Sources:

- (1) University of Florida, Bureau of Economic and Business Research, Indian River Chamber of Commerce
 - (2) US Department of Commerce, Bureau of Economic Analysis, University of Florida
 - (3) Florida Agency for Workforce Innovation
 - (4) Amounts Expressed in Thousands
 - (5) Indian River County Chamber of Commerce
 - (6) District Records
- 'n/a' = not available.
* District calculated total income from available per capita income and population

Education Level (5)			School Enrollment (6)	Government-Wide Governmental Activities Expenses (4)	Cost per Student
High School	Bachelors	Graduate			
86.3%	26.7%	9.8%	17,790	172,872	\$ 9,717
n/a	n/a	n/a	17,722	171,087	9,654
n/a	n/a	n/a	17,561	177,523	10,109
87.6%	26.5%	9.6%	17,516	183,623	10,483
86.4%	26.5%	9.6%	17,398	187,735	10,791
86.7%	26.7%	9.6%	17,481	189,830	10,859
n/a	n/a	n/a	17,365	174,773	10,065
82.1%	23.1%	7.9%	16,942	148,732	8,779
81.6%	23.1%	7.9%	16,712	137,113	8,204
n/a	n/a	n/a	16,283	121,283	7,448

The School Board of Indian River County, Florida
Principal Employers
Vero Beach - Sebastian - Fellsmere Metropolitan Statistical Area (MSA)
Current Year and Nine Years Ago
(Unaudited)

Employer	Fiscal Year		
	2012-2013		
	Employees	Rank	Percentage of Total MSA Employment
School District of Indian River County	2,016	1	3.16%
Indian River Memorial Hospital ^(a)	1,605	2	2.52%
Indian River County	1,354	3	2.12%
Publix Supermarkets	1,092	4	1.71%
The New Piper Aircraft ^(b)	800	5	1.25%
Wal-Mart	701	6	1.10%
Sebastian River Medical Center	576	7	0.90%
John's Island	550	8	0.86%
City of Vero Beach	460	9	0.72%
Visiting Nurse Association	399	10	0.63%
	<u>9,553</u>		<u>14.98%</u>
Total MSA Workforce	<u>63,786</u>		
Employer	Fiscal Year		
	2003-2004		
	Employees	Rank	Percentage of Total MSA Employment
School District of Indian River County	2,027	1	3.64%
Indian River County	1,445	2	2.59%
Indian River Memorial Hospital (a)	1,373	3	2.46%
Publix Supermarkets	931	4	1.67%
The New Piper Aircraft ^(b)	688	5	1.23%
Hale Indian River Groves	650	6	1.17%
City of Vero Beach	600	7	1.08%
Sebastian River Medical Center	525	8	0.94%
Wal-Mart	505	9	0.91%
John's Island	500	10	0.90%
	<u>9,244</u>		<u>16.59%</u>
Total MSA Workforce	<u>55,734</u>		

Source: Indian River County Chamber of Commerce, Florida Research and Economic Database

^(a) Corporation doing business as Indian River Medical Center since 2006

^(b) Corporation underwent a name change in 2007 and was renamed Piper Aircraft, Inc.

The School Board of Indian River County, Florida
School Building Information & Full-Time Equivalent Enrollment Data
Last Ten Fiscal Years
(Unaudited)

	<u>Placed in Service (1)</u>	<u>Square Footage (2)</u>	<u>Portables</u>	<u>Capacity</u>	<u>Full-Time Equivalent Enrollment Data</u>		
					<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Elementary Schools							
Beachland Elementary	1957	94,544	4	635	500	521	522
Citrus Elementary	1967	74,775	10	757	614	589	585
Dodgertown Elementary	1967	117,305	11	793	563	636	705
Fellsmere Elementary	1982	99,875	12	744	501	530	631
Glendale Elementary	1987	71,769	5	743	596	579	662
Highlands Elementary	1987	65,867	-	668	457	492	462
Liberty Magnet Elementary	2002 ^(a)	105,793	-	678	505	532	537
Osceola Magnet Elementary ^(c)	1958	73,952	-	619	546	538	543
Pelican Island Elementary	1981	69,628	5	681	685	693	696
Rosewood Magnet Elementary	1957	84,042	-	561	561	561	551
Sebastian Elementary	1984	85,825	2	695	601	659	687
J.A. Thompson Elementary/Osceola ^(b)	1982	78,217	-	557	388	388	413
Treasure Coast Elementary	2006 ^(a)	107,652	6	801	-	-	-
Vero Beach Elementary	1971	110,460	-	667	559	542	584
Total Elementary				<u>9,599</u>	<u>7,076</u>	<u>7,260</u>	<u>7,578</u>
Middle Schools							
Gifford Middle	1951	135,033	-	1,471	1,306	1,278	1,263
Oslo Middle	1994	152,045	-	1,269	1,201	1,237	1,147
Sebastian River Middle	1977	147,706	7	1,723	1,249	1,267	1,318
Storm Grove	2009	167,794	-	1,281	-	-	-
Total Middle Schools				<u>5,744</u>	<u>3,756</u>	<u>3,782</u>	<u>3,728</u>

Source: District Records

^(a) Liberty Magnet Elementary School was constructed and placed in service on August 8, 2002. Subsequently a new school was constructed and placed in service on August 16, 2006 and the former school was renamed to Treasure Coast Elementary School and placed in service on August 16, 2006.

^(b) Thompson Elementary was closed as of June 30, 2010. The building was repurposed and renamed Thompson Lifelong Learning Center, effective July 1, 2010. The Thompson building was repurposed to Osceola Magnet, effective July 2013.

^(c) Osceola Magnet Elementary relocated to the Thompson Elementary site effective July 2013, and the old Osceola Magnet was demolished.

Full - Time Equivalent Enrollment Data

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Elementary Schools							
Beachland Elementary	540	561	564	584	575	598	612
Citrus Elementary	560	633	602	577	659	691	675
Dodgertown Elementary	654	584	495	490	488	431	441
Fellsmere Elementary	568	525	563	599	621	667	668
Glendale Elementary	652	600	466	487	562	502	513
Highlands Elementary	535	562	457	429	444	467	465
Liberty Magnet Elementary	542	538	541	534	542	549	549
Osceola Magnet Elementary	546	537	526	535	535	563	-
Pelican Island Elementary	453	491	467	452	428	514	503
Rosewood Magnet Elementary	548	539	526	538	556	553	547
Sebastian Elementary	639	545	554	562	509	516	505
J.A. Thompson Elementary/Osceola	422	436	355	322	35	40	530
Treasure Coast Elementary	673	783	706	622	645	637	636
Vero Beach Elementary	556	506	517	547	576	598	662
Total Elementary	7,888	7,840	7,339	7,278	7,175	7,326	7,306
Middle Schools							
Gifford Middle	1,298	1,268	1,326	970	1,033	951	884
Oslo Middle	1,140	1,142	1,076	961	921	899	915
Sebastian River Middle	1,367	1,393	1,415	969	992	963	919
Storm Grove Middle	-	-	-	883	819	815	876
Total Middle Schools	3,805	3,803	3,817	3,783	3,765	3,628	3,594

Source: District Records

(Continued)

The School Board of Indian River County, Florida
 School Building Information & Full-Time Equivalent Enrollment Data
 Last Ten Fiscal Years
 (Unaudited)

	Place in Service (1)	Square Footage (2)	Portables	Capacity	Full-Time Equivalent Enrollment Data		
					2003-04	2004-05	2005-06
High Schools							
Sebastian River High School	1993	344,334	3	2,275	1,737	1,826	1,848
Vero Beach Senior High School	1964	497,710	0	3,032	2,689	2,741	2,644
Total High Schools				5,307	4,426	4,567	4,492
Specialty Schools							
Adult Education	1951	7,154	-	-			
Alternative Education	2005	44,430	-	328	101	110	119
Exceptional Student Education	n/a	n/a	-	-	17	-	22
Teen Parent	n/a	n/a	-	-	25	23	18
Wabasso	1925	36,875	-	55	53	63	62
Florida Virtual				-	-	-	-
Total Specialty Schools				383	196	196	221
Charter Schools							
Imagine School at South Vero, LLC	n/a	n/a	n/a	-	-	-	-
Indian River Academy	n/a	n/a	n/a	-	45	49	11
Indian River Charter High School	n/a	n/a	n/a	-	482	544	585
North County Charter High School	n/a	n/a	n/a	-	93	103	103
Sebastian Charter Junior High	n/a	n/a	n/a	-	108	109	127
St. Peters Academy	n/a	n/a	n/a	-	101	102	97
Total Charter Schools				-	829	907	923
Departments							
Administrative Building	1989	26,755	-	-	-	-	-
Support Service Complex	2012	63,972	-	-	-	-	-
Transportation	1951	22,304	-	-	-	-	-
Total Other Sites				-	-	-	-
Total District				21,033	16,283	16,712	16,942

(1) Original date that the school was placed in service. This date does not reflect additions, renovations, replacements or remodeling.

(2) Square footage is current, but does not include portables.

Source: District Records

	Full-Time Equivalent Enrollment Data						
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
High Schools							
Sebastian River High School	1,925	2,014	1,939	1,933	1,882	1,850	1,863
Vero Beach Senior High School	2,637	2,652	2,632	2,646	2,678	2,753	2,767
Total High Schools	<u>4,562</u>	<u>4,666</u>	<u>4,571</u>	<u>4,579</u>	<u>4,560</u>	<u>4,603</u>	<u>4,630</u>
Specialty Schools							
Adult Education							
Alternative Education	116	150	155	127	96	64	52
Exceptional Student Education	-	-	24	48	49	58	60
Teen Parent	17	17	42	19	25	25	13
Wabasso	62	55	56	55	48	45	46
Florida Virtual	-	-	-	15	14	20	40
Total Specialty Schools	<u>195</u>	<u>222</u>	<u>277</u>	<u>264</u>	<u>232</u>	<u>212</u>	<u>211</u>
Charter Schools							
Imagine School at South Vero, LLC	-	-	434	577	742	813	854
Indian River Academy	-	-	-	-	-	-	-
Indian River Charter High School	576	620	621	635	634	624	653
North County Charter School	102	100	94	135	149	201	225
Sebastian Charter Junior High	131	131	132	141	156	176	185
St Peter's Academy	106	99	113	124	148	139	132
Total Charter Schools	<u>915</u>	<u>950</u>	<u>1,394</u>	<u>1,612</u>	<u>1,829</u>	<u>1,953</u>	<u>2,049</u>
Departments							
Administrative Building	-	-	-	-	-	-	-
Support Service Complex	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Total Other Sites	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total District	<u>17,365</u>	<u>17,481</u>	<u>17,398</u>	<u>17,516</u>	<u>17,561</u>	<u>17,722</u>	<u>17,790</u>

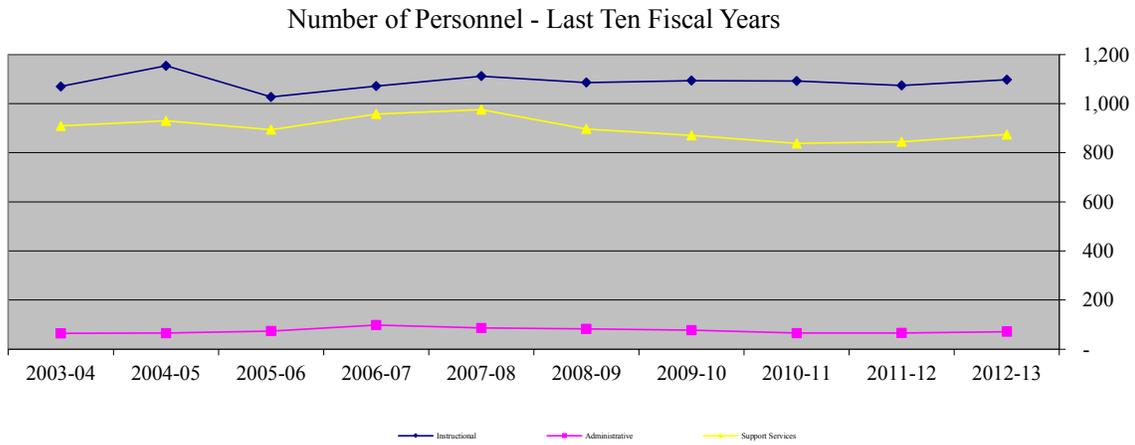
Source: District Records

The School Board of Indian River County, Florida
 Number of Personnel
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	(a) Instructional	(b) Administrative	(c) Support Services	(d) Total	(e) Ratio of Students to Instructional Personnel	Ratio of Instructional Personnel to School Administrators
2012-13	1,098	71	874	2,043	16.20	15.46
2011-12	1,074	66	845	1,985	16.50	16.27
2010-11	1,092	65	838	1,995	16.08	16.80
2009-10	1,094	77	871	2,042	16.01	14.21
2008-09	1,086	82	897	2,065	16.02	13.24
2007-08	1,112	86	976	2,174	15.72	12.93
2006-07	1,072	98	958	2,128	16.20	10.94
2005-06	1,027	74	894	1,995	16.50	13.88
2004-05	1,154	65	930	2,149	14.48	17.75
2003-04	1,070	64	909	2,043	15.22	16.72

- (a) Includes all positions on an Instructional Salary Schedule.
- (b) Includes all positions on an Administrative Salary Schedule.
- (c) Includes all positions on a Professional Support Staff, Confidential / Managerial, and Professional / Technical Salary Schedule.
- (d) Includes all full and part-time positions
- (e) Student enrollment information is located on page 136.

Source: District Records



The School Board of Indian River County, Florida
 Teacher Base Salaries
 Last Ten Fiscal Years
 (Unaudited)

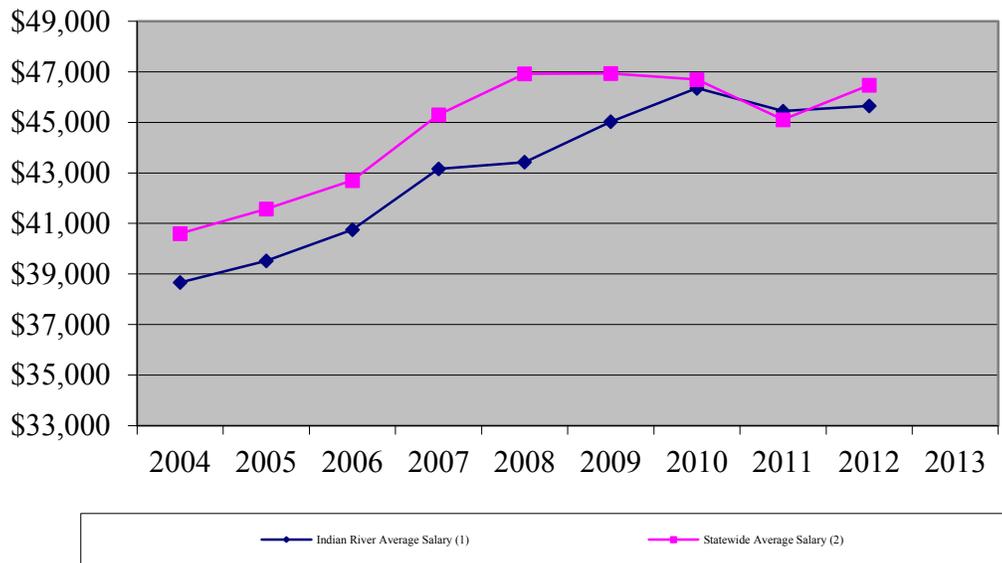
<u>Fiscal Year</u>	<u>Minimum Salary ⁽¹⁾</u>	<u>Maximum Salary ⁽¹⁾</u>	<u>Indian River Average Salary ⁽²⁾</u>	<u>Statewide Average Salary ⁽²⁾</u>
2012-13	\$35,500	\$61,974	N/A	N/A
2011-12	35,500	61,974	45,653	46,479
2010-11	35,500	61,974	45,449	45,110
2009-10	35,500	61,009	46,356	46,696
2008-09	35,500	61,009	45,030	46,938
2007-08	35,500	61,009	43,427	46,922
2006-07	34,240	59,258	43,162	45,296
2005-06	32,000	56,109	40,756	42,702
2004-05	31,150	54,107	39,518	41,578
2003-04	30,000	51,353	38,664	40,598

10 Month Teachers

⁽¹⁾ District Records

⁽²⁾ Florida Department of Education Bureau of Education Information & Accountability Services

Average Teacher Salary



The School Board of Indian River County, Florida
Food Service Operating Data
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year Ending			
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007
Days Meals were Served	180	175 (a)	180	180
Average Number of Free and Reduced Meals Served Daily	11,155	11,870	11,409	8,623
Number of Free and Reduced Meals Served	2,007,967	2,077,311	2,053,627	1,552,215
Average Daily Subsidy Received	\$ 23,826	\$ 26,134	\$ 25,890	\$ 21,549
Total Subsidy Received	\$ 4,288,674	\$ 4,573,494	\$ 4,660,210	\$ 3,878,876
Average Number of Meals Served Daily	16,011	16,967	16,947	13,648
Number of Meals Served	2,881,996	2,969,156	3,050,457	2,456,569
Percentage of Free and Reduced Meals Served to Total Meals Served	70%	70%	67%	63%
Average Daily Revenues	\$ 36,860	\$ 40,239	\$ 41,747	\$ 38,914
Total Revenues	\$ 6,634,820	\$ 7,041,750	\$ 7,514,491	\$ 7,004,535
Average Daily Costs	\$ 37,708	\$ 41,485	\$ 42,675	\$ 43,720
Total Costs	\$ 6,787,469	\$ 7,259,916	\$ 7,681,532	\$ 7,869,558

Source: District Records

(a) The school year was shortened by five days due to the impact of Hurricane Frances (September 4, 2004) and Hurricane Jeanne (September 26, 2004)

(b) Serving days reduced due to impact of Tropical Storm Fay

Fiscal Year Ending					
June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
180	179 (b)	180	180	180	180
9,326	10,005	11,109	11,357	11,579	11,207
1,678,680	1,790,833	1,999,609	2,044,233	2,084,236	2,017,348
\$ 24,126	\$ 29,063	\$ 31,635	\$ 32,035	\$ 35,186	\$ 35,319
\$ 4,342,612	\$ 5,202,288	\$ 5,694,339	\$ 5,766,294	\$ 6,333,543	\$ 6,357,397
13,952	13,630	14,183	14,113	14,463	13,018
2,511,415	2,439,791	2,552,938	2,540,300	2,603,325	2,343,159
67%	73%	78%	80%	80%	86%
\$ 42,261	\$ 46,636	\$ 48,997	\$ 47,905	\$ 49,084	\$ 46,987
\$ 7,606,961	\$ 8,347,783	\$ 8,819,402	\$ 8,622,822	\$ 8,835,068	\$ 8,457,652
\$ 45,112	\$ 44,689	\$ 43,476	\$ 41,329	\$ 47,743	\$ 43,769
\$ 8,120,103	\$ 7,999,364	\$ 7,825,667	\$ 7,439,183	\$ 8,593,734	\$ 7,878,425



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Federal Reports and Schedules

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditor's Report on each Major Federal Program and Report on Internal Control Over Compliance
- Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior Audit Findings – Federal Awards



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DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-412-2722
FAX: 850-488-6975

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 THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Report on the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 17, 2013, 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 accounts and the aggregate discretely presented component units, as described in our report on the Indian River County District School Board'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 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 of 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 noted certain matters that we reported to District management in our operational audit report No. 2014-067, dated December 2013.

Purpose of this Report

The purpose of the **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*** 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 report is not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA

Tallahassee, Florida

December 17, 2013

Audit Report No. 2014-069



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-412-2722
FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Report on Compliance for Each 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 Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the fiscal year ended June 30, 2013. The District's major Federal programs are identified in the **SUMMARY OF AUDITOR'S RESULTS** section of the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the fiscal year ended June 30, 2013.

Report on Internal Control Over Compliance

District management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 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.

Purpose of this Report

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



David W. Martin, CPA

Tallahassee, Florida

December 17, 2013

Audit Report No. 2014-069

**INDIAN RIVER COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass- Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	321	\$ 1,164,402.50	\$
National School Lunch Program	10.555 (2)(A)	300,350	4,636,339.22	
Summer Food Service Program for Children	10.559	323	185,819.11	
Total Child Nutrition Cluster			<u>5,986,560.83</u>	<u>-</u>
Indirect:				
Florida Department of Education:				
Child and Adult Care Food Program	10.558	302	185,373.24	
Fresh Fruit and Vegetable Program	10.582	330	101,951.02	
Total United States Department of Agriculture			<u>6,273,885.09</u>	<u>-</u>
United States Department of Energy:				
Indirect:				
University of Central Florida:				
ARRA - State Energy Program	81.041 (2)(B)	None	30,237.16	-
United States Department of Education:				
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027 (3)	262,263	3,194,956.03	
Special Education - Preschool Grants	84.173	267	96,953.20	
St. Lucie County District School Board:				
Special Education - Grants to States	84.027 (3)	None	21,299.05	
Total Special Education Cluster			<u>3,313,208.28</u>	<u>-</u>
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191	219,651.48	
Title I Grants to Local Educational Agencies	84.010	212,222,226,228	4,310,267.43	79,112.19
Migrant Education - State Grant Program	84.011	217	66,011.77	
Career and Technical Education - Basic Grants to States	84.048	151,161	219,106.67	
Twenty-first Century Community Learning Centers	84.287	244	291,933.27	
English Language Acquisition Grants	84.365	102	151,427.20	
Improving Teacher Quality State Grants	84.367	224	574,127.98	
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	RL 111	287,003.90	2,111.67
Total United States Department of Education			<u>9,432,737.98</u>	<u>81,223.86</u>
United States Department of Defense:				
Direct:				
Air Force Junior Reserve Officers Training Corps	None	N/A	145,716.55	-
Total Expenditures of Federal Awards			<u>\$ 15,882,576.78</u>	<u>\$ 81,223.86</u>

- Notes: (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been prepared.
- (2) Noncash Assistance:
 (A) National School Lunch Program - Includes \$526,131.34 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 (B) State Energy Program - Represents the Federally paid portion of solar panels, related site preparation and installation costs
- (3) Special Education. Expenditures for CFDA No. 84.027 total \$3,216,255.08.

**INDIAN RIVER COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	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 major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	No
Identification of major programs:	
CFDA Number(s):	Name of Federal Program or Cluster:
84.010	Title I
84.027 and 84.173	Special Education Cluster
84.367	Improving Teacher Quality State Grants
84.395	ARRA – State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grants, Recovery Act
Dollar threshold used to distinguish between Type A and Type B programs:	\$476,477
Auditee qualified as low-risk auditee?	No

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no audit findings on Federal programs required to be reported under OMB Circular A-133, Section 510.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – FEDERAL AWARDS

*INDIAN RIVER COUNTY
DISTRICT SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS - FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013*

Listed below is the District's summary of the status of prior audit findings on Federal programs:

Audit Report No. and Federal Awards Finding No.	Program/Area	Brief Description	Status	Comments
2007-144 (1)	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036) - Allowable Costs/Cost Principles	The District did not provide expense support for small projects and, as a result, \$509,681 is considered questioned costs. In addition, \$3,112,457 of large projects were obligated by FEMA; however, the District had not requested reimbursement for these costs.	Uncorrected	The District is currently going through the close-out process with FEMA, which includes these costs.

NONDISCRIMINATION NOTICE

It is the policy of the School Board of Indian River County to offer the opportunity to all **students** to participate in appropriate programs and activities without regard to race, color, gender, religion, national origin, disability, marital status, or age, except as otherwise provided by Federal law or Florida state law

A **student** having a grievance concerning discrimination may contact:

Dr. Frances J. Adams
Superintendent
Indian River County Public
Schools

Mr. Andrew Rynberg
Assistant Superintendent
Curriculum and Instruction

Ms. Jody Bennett
Executive Director Core
Curriculum

Dr. Michael Ferrentino
Executive Director
Exceptional Student
Education/Student Services

School District of Indian River County

1990 25th Street Vero Beach, Florida

32960-3395

(772) 564-3000

It is the policy of the School Board of Indian River County not to discriminate against **employees** or **applicants** for employment on the basis of race, color, religion, sex, national origin, participation and membership in professional or political organizations, marital status, age or disability. Sexual harassment is a form of employee misconduct which undermines the integrity of the employment relationship, and is prohibited. This policy shall apply to recruitment, employment, transfers, compensation, and other terms and conditions of employment.

An **employee** or **applicant** having a grievance concerning employment may contact:

Mrs. Denise Roberts

Executive Director

Division of Human Resources

School District of Indian River County

1990 25th Street

Vero Beach, Florida 32960-3395

(772) 564-3000

This Publication or portions of this publication can be made available to persons with disabilities in a variety of formats, including large print, or audiotape. Telephone or written request should include your name, address, and telephone number. Requests should be made to Mrs. Peggy Poyzell, Executive Assistant to the Superintendent, (772) 564-3150 at least two (2) weeks prior to the time you need the publication.

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Approval to Award CareHere for Full Service Primary Care Clinic - SDIRC 2014-18 - Mr. Fritz

Requested by: Human Resources Estimated **One Time** Startup Amount: \$ ~~1,200,000~~
\$160,000
Estimated Annual Cost **\$1,150,000**

The Department of Human Resources requested that a Request for Proposal be promulgated for a third party administrator to assist in establishing and managing a Health and Wellness Clinic. The District was seeking a company to offer medical/wellness services to employees, retirees and dependents covered under the medical plan to include, but not be limited to, primary care, health risk assessments, acute and urgent care, immunizations, injections, CDL physicals, exams and workplace screenings (including random and required drug testing), prescriptions, pharmaceutical dispensing, disease management, and primary care case management. In addition to on-site healthcare, the District desires the on-site medical services provider to administer health risk assessments to identify high risk individuals and to handle job injury services including initial treatment of work related injuries. The provider will work with the District to provide educational, intervention and incentive programs. The company must comply with all guidelines and regulations set forth in the Health Insurance Portability and Accountability Act (HIPAA), Clinical Laboratory Improvement ACT (CLIA) and the Affordable Health Care Act (AHCA). **The Clinic is to be financed through the use of employee insurance premiums and is projected to reduce overall insurance claims costs.**

Advertisement was placed in the Vero Beach Press Journal on November 13, 2013, a notice was mailed to twenty-six (26) companies and notice was also posted on the Purchasing Department’s website. Four (4) firms responded by the required date of December 10, 2013. The Evaluation Team which included Gary Crumbacker, Adam Faust, Wendy Gardiner, Jorge Lugo, Denise Roberts and Scott Sanders reviewed all responses and interviewed all four firms on January 7, 2014. The team’s recommendation is as follows:

Legend: Award _____ Rejected ()

Name of Firm	Awarded Points
<u>CareHere</u>	<u>579.4</u>
CRAssociates	358.25
Healthstat	524.8
Marathon Health Way	435.8

Recommend award be made to CareHere, as best responsive and responsible bidder meeting specifications, terms and conditions.

Failure to file a protest within 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 of proceedings under Chapter 120, Florida Statutes.

Posted in the Purchasing Department on 01.15.14 at 8:19 a.m.

2013-14 Class Size Reduction Compliance Plan

For each school not in compliance with class size requirements pursuant to section 1003.03, F.S., this form may be used to submit a brief explanation of each school's plan to meet class size requirements for the October 2014 FTE student survey. In order to participate in the restoration calculation authorized in section 1003.03(4)(e), F.S., plans must be submitted by February 1, 2014. Class size reduction implementation strategies listed in sections 1003.03(3) and (5), F.S., may be considered, in addition to strategies not listed in statute, in order to meet class size requirements. This form may be duplicated as necessary to accommodate the number of schools for which plans are being submitted. The compliance plan must be certified by the school board or the charter school's board of directors and signed by the chair.

Signature of District School Board Member Chairman, Mrs. Carol Johnson

District Name Indian River

District Number 31

School Name Vero Beach Elementary

School Number 0161

Summary of School's Plan

In August of 2012, Vero Beach Elementary was moved from an old facility into a new, larger facility. As a result of this move, the school's student station capacity was increased from 559 to 796. As well, the closing of another district school, Thompson Life Long Learning Center, caused four classes of ESE PreK and four classes of VPK to be moved into Vero Beach Elementary. At the beginning of the 2013 – 2014 school year, the district added 2 teachers to the school in order to reduce class sizes at Kindergarten, 2nd, and 3rd grades. These changes in student enrollment, programming, and instructional staff filled the school to capacity. However, just prior to the October 2013 FTE, several other schools revoked some out of zone waivers in order to meet their class size ratios. Some of the students affected through this waiver process were then assigned back to their home school of Vero Beach Elementary, which in turn put the school over the class size limits in six classes.

To ensure that the school is in compliance in for the October 2014 FTE, the district and school will be using class size monitoring tools throughout the remainder of the year. The school's principal will, on a regular basis, report to the superintendent any changes in instructional staff and student enrollment. During the 2014 – 2015 budget planning process, instructional staff at the school will be reviewed. To address the space issues, the school is currently working with the ESE department in order to relocate two of the PreK classes to other schools for the 2014 – 2015 school year.

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School District of Indian River County

1990 25th Street • Vero Beach, Florida, 32960-3395 • Telephone: 772-564-3000 • Fax: 772-569-0424

Frances J. Adams, Ed.D. - Superintendent

CHARGING LETTER

January 16, 2014

Ms. Lori Pallas
269 Del Monte Road
Vero Beach, FL 32958

VIA: Hand Delivery

Dear Ms. Pallas:

This letter charges you with acts or the failure to act when you had a duty to act as an employee of the School District of Indian River County, Florida ("the District"). These acts or omissions disqualify you from being employed with the District and constitute just cause for you to be terminated from your position with the District. This correspondence will give you notice of the procedures that will be followed to terminate your employment.

You are hereby suspended with pay effective at the close of business January 16, 2014.

I will recommend at the School Board meeting on January 21, 2014, that your employment with the District be terminated effective January 22, 2014. The School Board meeting will be held at the offices of the School Board of Indian River County, 1990 25th Street, Vero Beach, Florida, and the meeting commences at 6:00 p.m.

Pursuant to School Board policy 4140, my recommendation that you be discharged from employment is based on the fact that your acts or omissions disqualify you from being employed in the District and provide just cause for terminating your employment in that you have demonstrated ongoing unsatisfactory performance while acting as a support employee for the school district. Specific examples that demonstrate unsatisfactory performance include, but are not limited to:

Failing to consistently acknowledge and assist parents or guests who visit the school in a timely fashion; some parents have had to wait in excess of ten minutes to be helped by you. (Criteria 11-Courtesy & 16-Communication)

Failing to accurately enter data into TERMS in a timely fashion. This has resulted in ESOL, ESE, and FTE errors that put the school and district in potential economic jeopardy. (Criteria 3-Accuracy, 2-Productivity, & 13-Reliability)

"Educate and inspire every student to be successful"

Karen Disney-Brombach
District 1

• Dale Simchick
District 2

• Matthew McCain
District 3

• Carol Johnson
District 4

• Claudia Jiménez
District 5

"To serve all students with excellence"
Equal Opportunity Educator and Employer

1

Failing to properly enter new students into TERMS and inform teachers of their arrival in a timely fashion. This inaction has led to teachers being unprepared for new students and students feeling unwelcomed to their new school. (Criterion 3-Accuracy)

Failing to cooperate consistently with co-workers. Others have had to be responsible for your workload when you have not fulfilled your work obligations. (Criterion 8-Initiative)

Failing to use the Raptor System properly, increasing risk of harm to students. (Criterion 17-Safety)

Leaving the premises prior to all buses being off-site when you are a key point of communication, and not informing anyone. (Criteria 18-Attendance & 17-Safety)

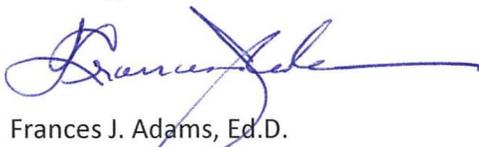
Failing to maintain proper organizational structures for paperwork and files (Criterion 10-Organizational Skills)

In light of this unsatisfactory performance, your evaluator provided a specific plan for improvement to clarify the District's expectations, provided detailed suggestions for improvement as called for in the Collective Bargaining Agreement, and has provided support for you. Nonetheless, your performance has not met the standards as required by the district, as denoted in your job description and through the evaluation process. Because your performance is unsatisfactory and did not improve to a sufficient level during the period of the improvement plan, termination is the only alternative for the school district.

You have the right to obtain representation of your choice to assist you, if you should desire representation. You also have such rights as are set out in the Collective Bargaining Agreement with Communication Workers of America regarding your termination from employment.

If you have any questions concerning this matter or the procedures that are being followed regarding my recommendation that your employment be terminated, please contact School Board Attorney Suzanne D'Agresta at the law offices of Brown, Garganese, Weiss & D'Agresta, P.A., 111 North Orange Avenue, Suite 2000, P.O. Box 2873, Orlando, Florida 32802, or call Mrs. D'Agresta at (407) 425-9566, or have your attorney or other representative contact Mrs. D'Agresta.

Sincerely,



Frances J. Adams, Ed.D.
Superintendent

- c Denise S. Roberts, Executive Director for Human Resources
- Suzanne D'Agresta, School Board Attorney
- Ramón Echeverría, Principal, Fellsmere Elementary School
- Susan DelTufo, Assistant Principal, Fellsmere Elementary School

FND - 300 CAPITAL PROJECTS		PRD-00 BEGINNING			PRD-05 NOVEMBER 2013	
TY PRJ		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE
B	TRANSFERS	15,531,239.93	0.00	0.00	2,138,310.77	13,392,929.16
B 001	Safety to Health	2,469,665.37	0.00	440,652.94	275,103.29	1,753,909.14
B 002	ADA COMPLIANCE	38,588.11	0.00	88.40	9,361.48	29,138.23
B 003	ENVIRONMENTAL COMPLIANCE	27,912.63	0.00	18,726.58	3,929.03	5,257.02
B 004	AIR CONDITIONING	290,178.79	0.00	131,292.33	92,970.89	65,915.57
B 005	ROOFING	254,375.50	0.00	14,651.87	39,745.56	199,978.07
B 007	WALKWAYS AND SIDEWALKS	50,521.00	0.00	0.00	48,293.00	2,228.00
B 008	ELECTRICAL	183,603.29	0.00	94,242.44	18,142.83	71,218.02
B 009	SITE IMPROVEMENTS	356,267.30	75,000.00	56,471.32	161,392.79	63,403.19
B 010	BUILDING RENOVATIONS	265,204.01	0.00	75,571.56	110,347.39	79,285.06
B 012	TECHNOLOGY	809,472.60	0.00	54,928.82	62,122.00	692,421.78
B 013	MOTOR VEHICLES	1,622,699.00	0.00	1,550,457.92	22,699.00	49,542.08
B 015	PORTABLE RENOVATION	0.00	0.00	0.00	0.00	0.00
B 016	PLUMBING & WATER PROJECTS	16,692.32	0.00	2,136.92	6,133.48	8,421.92
B 018	PAVING	21,006.84	0.00	0.00	15,100.00	5,906.84
B 020	CONDITION ASSESSMENT OF SCHLS	0.00	0.00	0.00	0.00	0.00
B 021	TECHNOLOGY TRANS.VIDEO/COMMUN.	84,472.73	0.00	25,000.00	0.00	59,472.73
B 023	PAINTING SERVICES	33,536.80	0.00	4,319.69	25,686.37	3,530.74
B 024	MISC EQUIPMENT	103,798.94	0.00	12,695.25	11,388.92	79,714.77
B 029	SEBASTIAN RIVER HIGH ADDITION	82,712.95	10,000.00	37,557.64	29,759.11	5,396.20
B 032	DRAINAGE	198,853.89	0.00	14,453.45	164,667.20	19,733.24
B 033	WINDOWS & DOORS	151,377.39	0.00	14,778.55	82,841.17	53,757.67
B 034	CUSTODIAL/GROUNDS EQUIPMENT	6,772.47	0.00	0.00	6,192.00	580.47
B 036	CONSULTING / LEGAL FEES	56,909.46	0.00	9,056.52	29,163.61	18,689.33
B 037	GLENDALE HARDCOURT	69,048.73	0.00	66,547.50	54.69	2,446.54
B 044	GYM/BAND/PE	28,993.42	0.00	8,791.20	15,534.75	4,667.47
B 048	PORTABLE LEASING & FF&E	2,069,350.14	3,500.00	456,915.27	379,777.80	1,229,157.07
B 050	DODGERTOWN CAFETERIA RENOVATIO	0.00	0.00	0.00	0.00	0.00
B 052	LAND PURCHASES	0.00	0.00	0.00	0.00	0.00
B 054	VBHS REMODELING & RENOVATIONS	0.00	0.00	0.00	0.00	0.00
B 060	SRMS Locker Room Renovation	983,566.63	0.00	82,840.41	883,545.44	17,180.78
B 067	Storm Grove Middle School	10,175.00	0.00	10,175.00	0.00	0.00
B 068	Beachland -- Expansion	809,786.48	0.00	114,427.73	685,824.90	9,533.85
B 069	Upgrade TV Production Studio	1,872.93	0.00	0.00	0.00	1,872.93
B 100	OTHER DISTRICTWIDE PROJECTS	46,581.78	0.00	15,077.00	975.64	30,529.14
B 401	District Office Lease	48,750.00	0.00	22,500.00	26,250.00	0.00
B 402	Administration Facility	4,724,112.96	0.00	186,832.50	2,962.50	4,534,317.96
B 403	Support Services Complex	18,500.00	0.00	88.36	18,411.64	0.00
B 404	Fellsmere Cafe Expan & Class A	8,070,387.74	0.00	6,267,688.73	1,803,776.43	1,077.42-
B 406	TCE Additional Classrooms	5,660,482.72	111.63	3,478,058.30	1,985,917.47	196,395.32
B 407	Vero Beach El Replacement	773,037.34	0.00	159,188.52	609,106.47	4,742.35
B 408	Energy Management Projects	21,740.00	0.00	21,740.00	0.00	0.00
B 409	Charter Capital Outlay 1011.71	0.00	0.00	0.00	0.00	0.00
B 411	Renovate Thompson for Osceola	245,061.73	0.00	111,471.05	118,138.23	15,452.45
B 412	Rehabilitate Oslo Middle Schl	1,021,237.23	0.00	30,697.33	288,276.90	702,263.00
B 413	Vero Beach HS/FLC/PAC HVAC	2,042,340.23	71,656.00	305,667.00	13,300.00	1,651,717.23
B 414	Performing Arts Allocation	0.00	0.00	0.00	0.00	0.00
B 415	Gifford Middle School Chillers	368,452.00	0.00	52,862.50	15,181.50	300,408.00
B 416	Gifford Middle School Roofing	800,000.00	0.00	0.00	0.00	800,000.00
B 417	SRHS Lights EMS	727,072.00	0.00	1,872.00	0.00	725,200.00
B 418	Citrus Mechanical Rehab.	717,441.60	0.00	41,052.40	16,719.20	659,670.00

FND - 300 CAPITAL PROJECTS		PRD-00 BEGINNING			PRD-05 NOVEMBER 2013	
TY PRJ		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE
B 419	SMS TES	696,510.65	0.00	125,597.72	562,615.23	8,297.70
B 420	Highlands Mechanical Rehab.	86,047.00	0.00	56,064.02	0.00	29,982.98
B 421	Floor replacement to tile DW	0.00	0.00	0.00	0.00	0.00
B 423	VBHS Firedoors	9,709.00	0.00	1,883.00	850.00	6,976.00
B 424	SRMS Internal Remodel	0.00	0.00	0.00	0.00	0.00
B 425	VBHS Citrus Bowl Field Rehab	25,580.57	0.00	1,955.57	23,625.00	0.00
B 426	VBHS FLC Soccer/Lacorsse Flds	42,427.00	0.00	24,927.09	17,499.91	0.00
B 427	TCE Firewall	100,000.00	0.00	0.00	0.00	100,000.00
B 428	Data Air for IT Room	10,175.75	0.00	0.00	5,302.00	4,873.75
B 429	Citrus Additional Classrooms	499,819.73	0.00	25,000.00	0.00	474,819.73
B 430	Restricted for 2007 COP Funds	1,570,927.83	0.00	0.00	0.00	1,570,927.83
B 431	Districtwide Chiller Replacemt	0.00	0.00	0.00	0.00	0.00
	*	54,955,049.51	160,267.63	14,227,002.40	10,826,995.59	29,740,783.89

BUDGET STATUS SUMMARY
BUDGET AND EXPENDITURE REPORT-CAPITAL PROJECTS

TY PRJ	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE
REQUEST 091 TOTAL	54,955,049.51	160,267.63	14,227,002.40	10,826,995.59	29,740,783.89

ACCOUNT TITLE	ACCT CODE	TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700	ALL OTHER OBJECTS
INSTRUCTION SERVICE 5000										
APPROPRIATION		90312263.53	52897410.66	11784073.85	15831109.96	3055.28	6088011.09	721932.19	2986670.50	.00
EXPENDITURE		26741130.90	14439869.14	3557838.58	6154813.11	99.50	2054885.52	116155.21	417469.84	.00
ENCUMBRANCE		1142337.06	346.10	.00	696043.28	.00	405474.20	22363.48	18110.00	.00
BALANCE		62428795.57	38457195.42	8226235.27	8980253.57	2955.78	3627651.37	583413.50	2551090.66	.00
PUPIL PERSONNEL SER 6100										
APPROPRIATION		3605669.31	2877177.19	648609.05	25097.12	5200.00	27815.52	1371.65	20398.78	.00
EXPENDITURE		1092971.97	859900.20	211577.01	6459.53	1491.04	8385.72	209.98	4948.49	.00
ENCUMBRANCE		12568.54	.00	.00	9501.36	.00	3067.18	.00	.00	.00
BALANCE		2500128.80	2017276.99	437032.04	9136.23	3708.96	16362.62	1161.67	15450.29	.00
INST MEDIA SERVICES 6200										
APPROPRIATION		2154011.08	1397750.61	380296.36	5854.23	.00	19790.78	345146.79	5172.31	.00
EXPENDITURE		549669.86	409086.09	106945.97	1358.20	.00	3725.62	23699.99	4853.99	.00
ENCUMBRANCE		12547.76	.00	.00	2641.13	.00	1480.12	8426.51	.00	.00
BALANCE		1591793.46	988664.52	273350.39	1854.90	.00	14585.04	313020.29	318.32	.00
INST & CURR DEV 6300										
APPROPRIATION		2807851.54	2235218.03	507123.52	26077.73	.00	23475.27	3588.99	12368.00	.00
EXPENDITURE		1055955.95	819609.23	198381.66	8331.92	.00	14895.27	2859.87	11878.00	.00
ENCUMBRANCE		5512.60	.00	.00	2924.67	.00	2487.93	100.00	.00	.00
BALANCE		1746382.99	1415608.80	308741.86	14821.14	.00	6092.07	629.12	490.00	.00
INST STAFF TRAINING 6400										
APPROPRIATION		1069940.68	762222.48	135460.78	122898.54	.00	7315.64	.00	42043.24	.00
EXPENDITURE		364958.31	236956.72	58620.40	39486.91	.00	393.16	.00	29501.12	.00
ENCUMBRANCE		14683.94	.00	.00	14570.95	.00	112.99	.00	.00	.00
BALANCE		690298.43	525265.76	76840.38	68840.68	.00	6809.49	.00	12542.12	.00
INSTR RELATED TECH 6500										
APPROPRIATION		2372955.32	525244.00	140744.81	341123.90	2000.00	25732.61	1338110.00	.00	.00
EXPENDITURE		522889.95	224120.74	58383.91	222985.30	.00	.00	17400.00	.00	.00
ENCUMBRANCE		19529.30	.00	.00	16819.30	.00	.00	2710.00	.00	.00
BALANCE		1830536.07	301123.26	82360.90	101319.30	2000.00	25732.61	1318000.00	.00	.00
BOARD OF EDUCATION 7100										
APPROPRIATION		800405.90	183187.79	166161.20	413898.41	.00	2079.00	140.00	34939.50	.00
EXPENDITURE		359843.03	85655.10	57249.61	197977.98	.00	569.34	.00	18391.00	.00
ENCUMBRANCE		198140.36	.00	.00	198090.37	.00	.00	49.99	.00	.00
BALANCE		242422.51	97532.69	108911.59	17830.06	.00	1509.66	90.01	16548.50	.00

ACCOUNT TITLE	ACCT CODE	TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700	ALL OTHER OBJECTS

GEN ADMINISTRATION	7200									
APPROPRIATION		522196.66	274003.00	83521.05	18946.82	.00	5870.88	20100.00	119754.91	.00
EXPENDITURE		203918.28	110983.09	30323.88	5752.89	.00	1095.25	15.98	55747.19	.00
ENCUMBRANCE		7493.84	.00	.00	7208.76	.00	285.08	.00	.00	.00

BALANCE		310784.54	163019.91	53197.17	5985.17	.00	4490.55	20084.02	64007.72	.00

SCH ADMINISTRATION	7300									
APPROPRIATION		7782597.10	5911059.36	1459529.63	100676.59	1000.00	259239.39	39255.78	11836.35	.00
EXPENDITURE		2922599.02	2298906.72	549835.52	25148.57	233.30	25190.27	16757.44	6527.20	.00
ENCUMBRANCE		40381.60	.00	.00	31641.93	.00	7283.92	896.49	559.26	.00

BALANCE		4819616.48	3612152.64	909694.11	43886.09	766.70	226765.20	21601.85	4749.89	.00

FAC ACQ & CONST	7400									
APPROPRIATION		1442871.25	441670.00	103259.37	14476.20	5200.00	3099.21	875037.37	129.10	.00
EXPENDITURE		653225.39	189129.92	42935.37	10364.49	3178.05	1673.64	405943.92	.00	.00
ENCUMBRANCE		87895.61	.00	.00	2489.85	.00	.00	85405.76	.00	.00

BALANCE		701750.25	252540.08	60324.00	1621.86	2021.95	1425.57	383687.69	129.10	.00

FISCAL SERVICES	7500									
APPROPRIATION		1180658.96	795543.25	216226.63	144161.58	.00	3612.50	.00	21115.00	.00
EXPENDITURE		519011.99	344496.78	89050.34	73283.73	.00	1903.58	.00	10277.56	.00
ENCUMBRANCE		53468.64	.00	.00	47998.64	.00	820.00	.00	4650.00	.00

BALANCE		608178.33	451046.47	127176.29	22879.21	.00	888.92	.00	6187.44	.00

FOOD SERVICE	7600									
APPROPRIATION		65.78	57.40	8.38	.00	.00	.00	.00	.00	.00
EXPENDITURE		67.47	58.96	8.51	.00	.00	.00	.00	.00	.00
ENCUMBRANCE		.00	.00	.00	.00	.00	.00	.00	.00	.00

BALANCE		1.69-	1.56-	.13-	.00	.00	.00	.00	.00	.00

CENTRAL SERVICES	7700									
APPROPRIATION		2179256.92	1226913.91	341663.34	455835.98	10209.86	72500.18	9717.00	62416.65	.00
EXPENDITURE		948996.74	598850.86	151959.94	143724.40	4152.60	46385.49	669.41	3254.04	.00
ENCUMBRANCE		130463.29	.00	.00	120707.12	50.00	9475.08	126.09	105.00	.00

BALANCE		1099796.89	628063.05	189703.40	191404.46	6007.26	16639.61	8921.50	59057.61	.00

TRANSPORTATION SER	7800									
APPROPRIATION		5235568.85	2874213.14	896529.74	342037.27	882527.00	131482.24	22107.56	86671.90	.00
EXPENDITURE		1720445.88	930682.21	270444.20	114988.31	256305.86	71822.68	20926.61	55276.01	.00
ENCUMBRANCE		166421.61	.00	.00	33674.73	101150.57	29339.82	495.00	1761.49	.00

BALANCE		3348701.36	1943530.93	626085.54	193374.23	525070.57	30319.74	685.95	29634.40	.00

ACCOUNT TITLE	ACCT CODE	TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700	ALL OTHER OBJECTS
OPERATION SERVICES 7900										
APPROPRIATION		12404268.87	3188290.24	953658.63	2907567.53	4880730.35	417017.26	11472.08	45532.78	.00
EXPENDITURE		5671632.71	1364353.74	376621.91	1785662.50	1966375.60	151871.87	1789.71	24957.38	.00
ENCUMBRANCE		549875.78	.00	.00	470119.37	5002.16	74754.25	.00	.00	.00
BALANCE		6182760.38	1823936.50	577036.72	651785.66	2909352.59	190391.14	9682.37	20575.40	.00
MAINTENANCE SERVICE 8100										
APPROPRIATION		2682914.21	1665965.30	458506.98	283256.54	72000.00	186536.01	16649.38	.00	.00
EXPENDITURE		1087219.69	706094.90	179174.97	90728.18	34742.25	69025.05	7454.34	.00	.00
ENCUMBRANCE		180630.04	.00	.00	85554.33	2864.00	86825.04	5386.67	.00	.00
BALANCE		1415064.48	959870.40	279332.01	106974.03	34393.75	30685.92	3808.37	.00	.00
ADMIN TECH SERVICES 8200										
APPROPRIATION		4277186.88	1394749.92	305778.97	842014.01	2500.00	13174.05	1718849.93	120.00	.00
EXPENDITURE		1738294.71	603143.76	135771.43	590911.65	1812.11	4042.05	402613.71	.00	.00
ENCUMBRANCE		425207.76	.00	.00	127679.10	.00	818.55	296710.11	.00	.00
BALANCE		2113684.41	791606.16	170007.54	123423.26	687.89	8313.45	1019526.11	120.00	.00
COMMUNITY SERVICES 9100										
APPROPRIATION		200.00	.00	.00	200.00	.00	.00	.00	.00	.00
EXPENDITURE		.00	.00	.00	.00	.00	.00	.00	.00	.00
ENCUMBRANCE		.00	.00	.00	.00	.00	.00	.00	.00	.00
BALANCE		200.00	.00	.00	200.00	.00	.00	.00	.00	.00
*SUB TOTAL										
APPROPRIATION		140830882.84	78650676.28	18581152.29	21875232.41	5864422.49	7286751.63	5123478.72	3449169.02	.00
EXPENDITURE		46152831.85	24221898.16	6075123.21	9471977.67	2268390.31	2455864.51	1016496.17	643081.82	.00
ENCUMBRANCE		3047157.73	346.10	.00	1867664.89	109066.73	622224.16	422670.10	25185.75	.00
BALANCE		91630893.26	54428432.02	12506029.08	10535589.85	3486965.45	4208662.96	3684312.45	2780901.45	.00
DEBT SERVICES 9200										
APPROPRIATION		100000.00	.00	.00	.00	.00	.00	.00	100000.00	.00
EXPENDITURE		.00	.00	.00	.00	.00	.00	.00	.00	.00
ENCUMBRANCE		.00	.00	.00	.00	.00	.00	.00	.00	.00
BALANCE		100000.00	.00	.00	.00	.00	.00	.00	100000.00	.00
*SUB TOTAL										
APPROPRIATION		100000.00	.00	.00	.00	.00	.00	.00	100000.00	.00
EXPENDITURE		.00	.00	.00	.00	.00	.00	.00	.00	.00
ENCUMBRANCE		.00	.00	.00	.00	.00	.00	.00	.00	.00
BALANCE		100000.00	.00	.00	.00	.00	.00	.00	100000.00	.00

ACCOUNT TITLE	ACCT CODE	TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSE 700	ALL OTHER OBJECTS
GRAND TOTAL FOR FUND										
APPROPRIATION		140930882.84	78650676.28	18581152.29	21875232.41	5864422.49	7286751.63	5123478.72	3549169.02	.00
EXPENDITURE		46152831.85	24221898.16	6075123.21	9471977.67	2268390.31	2455864.51	1016496.17	643081.82	.00
ENCUMBRANCE		3047157.73	346.10	.00	1867664.89	109066.73	622224.16	422670.10	25185.75	.00
BALANCE		91730893.26	54428432.02	12506029.08	10535589.85	3486965.45	4208662.96	3684312.45	2880901.45	.00

* * * END OF IRBD410 REPORT * * *

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 REVENUE STATUS SUMMARY
 NOVEMBER 30, 2013

FND FUNC	- 100 DESCRIPTION	GENERAL FUND	ESTIMATED REVENUE	CURRENT REVENUE NOVEMBER 2013	YTD REVENUE COLLECTED	UNCOLLECTED REVENUE	PERCENT COLLECTED
3191	RESERVE OFFICERS TRAINING CORP		120,000.00	6,492.39	17,941.64	102,058.36	15
3202	MEDICAID		310,000.00	4,702.45	210,469.16	99,530.84	68
3310	FLA EDUCATION FINANCE PROGRAM		21,860,917.00	1,542,438.00	7,899,777.00	13,961,140.00	36
3315	WORKFORCE DEVELOPMENT		988,455.00	89,385.00	446,925.00	541,530.00	45
3317	PERFORMANCE BASED INCENTIVES		84,162.00	0.00	0.00	84,162.00	0
3323	WITHHELD FOR SBE ADM EXPENSES		9,971.00	0.00	0.00	9,971.00	0
3343	STATE LICENSE TAX		145,000.00	34,216.88	45,668.22	99,331.78	31
3355	CLASS SIZE REDUCTION (CSR)		19,661,293.00	1,638,441.00	8,192,205.00	11,469,088.00	42
3361	SCHOOL RECOGNITION FUNDS		1,102,670.00	0.00	0.00	1,102,670.00	0
3371	VOLUNTARY PRE-K PROGRAM		486,839.00	0.00	77,443.32	409,395.68	16
3411	DISTRICT SCHOOL TAX		79,148,885.00	23,122,037.53	23,178,429.41	55,970,455.59	29
3414	CRITICAL OPERATING MILLAGE		7,893,871.00	2,306,089.29	2,309,373.61	5,584,497.39	29
3423	EXCESS FEES		65,000.00	0.00	66,691.09	1,691.09-	103
3425	RENT		125,000.00	5,949.43	51,491.80	73,508.20	41
3431	INTEREST ON INVESTMENTS		230,471.00	1,698.22	191,173.02	39,297.98	83
3461	ADULT ED FEES (Block Tuition)		25,000.00	3,810.00	12,330.00	12,670.00	49
3462	POST SECONDARY VOC COURSE FEES		170,900.00	1,207.25	44,894.75	126,005.25	26
3464	CAPITAL IMPROVEMENT FEES		9,040.00	40.00	2,525.00	6,515.00	28
3465	POSTSECONDARY LAB FEES		64,700.00	5,627.00	26,389.00	38,311.00	41
3466	LIFELONG LEARNING FEES		12,000.00	195.00	3,410.00	8,590.00	28
3467	GED TESTING FEES		20,000.00	406.00	10,528.00	9,472.00	53
3469	OTHER STUDENT FEES		12,000.00	840.00	6,028.50	5,971.50	50
3473	SCHOOL AGE CHILD CARE FEES		157,000.00	14,777.22	68,075.22	88,924.78	43
3491	BUS FEES		22,000.00	0.00	0.00	22,000.00	0
3494	FEDERAL INDIRECT		250,000.00	29,324.30	110,462.57	139,537.43	44
3495	OTHER MISC LOCAL SOURCES		2,125,445.07	16,153.42	921,100.93	1,204,344.14	43
3497	REFUNDS-FRIOR YEAR EXPENDITURE		0.00	0.00	817.36	817.36-	0
3499	RECPT-FOOD SERVICES INDIRECT C		130,000.00	15,085.16	53,496.95	76,503.05	41
3630	TRANSFERS-CAPITAL PROJECTS FD		4,060,700.00	90,662.00	439,766.00	3,620,934.00	11
3730	SALE OF FIXED ASSETS		75,000.00	13,497.00	43,919.86	31,080.14	59
	*		139,366,319.07	28,943,074.54	44,431,332.41	94,934,986.66	32

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 REVENUE STATUS SUMMARY
 NOVEMBER 30, 2013

FND FUNC	- 200 DESCRIPTION	DEBT SERVICE	ESTIMATED REVENUE	CURRENT REVENUE NOVEMBER 2013	YTD REVENUE COLLECTED	UNCOLLECTED REVENUE	PERCENT COLLECTED
3199	MISCELLANEOUS FEDERAL DIRECT		1,390,624.98	706,736.03	706,736.03	683,888.95	51
3322	CO & DS WITHHELD-SBE/COBI BOND		599,487.50	0.00	0.00	599,487.50	0
3412	DIST INTEREST/SINKING TAXES		0.00	159.14	14,350.87	14,350.87-	0
3431	INTEREST ON INVESTMENTS		10,000.00	2,644.46	3,130.54	6,869.46	31
3630	TRANSFERS-CAPITAL PROJECTS FD		11,470,539.93	1,562,285.73	1,698,544.77	9,771,995.16	15
		*	13,470,652.41	2,271,825.36	2,422,762.21	11,047,890.20	18

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 REVENUE STATUS SUMMARY
 NOVEMBER 30, 2013

FND FUNC	- 300 DESCRIPTION	CAPITAL FUND	ESTIMATED REVENUE	CURRENT REVENUE NOVEMBER 2013	YTD REVENUE COLLECTED	UNCOLLECTED REVENUE	PERCENT COLLECTED
3321	CO & DS DISTRIBUTED		68,705.00	0.00	68,705.00	0.00	100
3397	CHARTER SCHOOL CAPITAL OUTLAY		760,700.00	0.00	760,700.00	0.00	100
3399	OTHER MISCELLANEOUS STATE REVE		30,000.00	0.00	30,000.00	0.00	100
3413	DIST LOCAL CAPITAL IMPROVE TAX		19,734,677.00	2,529.63	19,763,436.56	28,759.56-	100
3431	INTEREST ON INVESTMENTS		98,683.72	1,985.43	19,821.70	78,862.02	20
3495	OTHER MISC LOCAL SOURCES		53,614.00	0.00	53,614.00	0.00	100
3496	Impact Fees		0.00	90,802.00	392,834.00	392,834.00-	0
	*		20,746,379.72	95,317.06	21,089,111.26	342,731.54-	102

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 REVENUE STATUS SUMMARY
 NOVEMBER 30, 2013

FND FUNC	- 400 DESCRIPTION	SPECIAL REVENUE	ESTIMATED REVENUE	CURRENT REVENUE NOVEMBER 2013	YTD REVENUE COLLECTED	UNCOLLECTED REVENUE	PERCENT COLLECTED
3201	VOCATIONAL EDUCATION ACTS		149,645.00	11,174.68	38,735.04	110,909.96	26
3214	ARRA Race to the Top		630,834.77	5,708.78	98,771.64	532,063.13	16
3225	Teacher/PRINCIPAL TRAIN/RECRUI		867,555.53	44,285.52	291,912.65	575,642.88	34
3230	EDUCATION FOR THE HANDICAPPED		4,584,001.81	301,265.18	1,191,392.88	3,392,608.93	26
3240	ECIA, CHAPTER 1		5,990,620.26	300,994.63	1,185,417.37	4,805,202.89	20
3251	ADULT BASIC EDUCATION		242,456.00	18,345.33	80,448.68	162,007.32	33
3261	SCHOOL LUNCH REIMBURSEMENT		4,147,705.80	360,617.38	1,538,251.31	2,609,454.49	37
3262	SCHOOL BREAKFAST REIMBURSEMENT		1,279,748.00	107,718.82	451,726.26	828,021.74	35
3263	AFTER SCHOOL SNACKS-FED REIMB		176,602.14	17,901.60	69,215.20	107,386.94	39
3265	USDA DONATED COMMODITIES		242,234.30	10,463.44	27,855.49	214,378.81	11
3267	SUMMER FEEDING PROGRAM		225,000.00	0.00	109,473.93	115,526.07	49
3268	FRESH FRUIT AND VEGETABLE PRG		57,500.00	9,736.35	9,736.35	47,763.65	17
3280	Federal Through Local		46,261.00	11,196.48	24,898.68	21,362.32	54
3290	OTHER FEDERAL THROUGH STATE		317,018.65	29,599.62	110,195.68	206,822.97	35
3293	EMERGENCY IMMIGRANT EDUC. PROG		275,485.46	11,558.56	35,301.64	240,183.82	13
3337	SCHOOL BREAKFAST SUPPLEMENT		52,734.00	21,038.00	21,038.00	31,696.00	40
3338	SCHOOL LUNCH SUPPLEMENT		63,749.00	31,373.00	31,373.00	32,376.00	49
3390	MISCELLANEOUS STATE REVENUE		2,136.00	0.00	0.00	2,136.00	0
3431	INTEREST ON INVESTMENTS		208.00	135.07	1,267.06	1,059.06-	609
3451	STUDENT LUNCHES		774,477.00	54,341.00	235,797.09	538,679.91	30
3452	STUDENT BREAKFASTS		91,479.60	4,177.10	19,582.14	71,897.46	21
3453	ADULT BREAKFASTS/LUNCHES		63,531.00	7,975.00	17,492.00	46,039.00	28
3454	STUDENT A LA CARTE		541,431.36	68,967.35	282,470.96	258,960.40	52
3455	Student Snacks (Revised Redbk)		29,484.00	0.00	216.00	29,268.00	1
3456	MEALS ON WHEELS-OTH FOOD SALES		322,000.00	28,475.94	111,172.71	210,827.29	35
3457	CATERING AND OTHER FOOD SALES		4,200.00	1,478.28	1,854.21	2,345.79	44
3495	OTHER MISC LOCAL SOURCES		0.00	0.00	3,412.53	3,412.53-	0
	*		21,178,098.68	1,458,527.11	5,989,008.50	15,189,090.18	28

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 REVENUE STATUS SUMMARY
 NOVEMBER 30, 2013

FND FUNC	- 700 DESCRIPTION	INTERNAL SERVICE FUN	ESTIMATED REVENUE	CURRENT REVENUE NOVEMBER 2013	YTD REVENUE COLLECTED	UNCOLLECTED REVENUE	PERCENT COLLECTED
3199	MISCELLANEOUS FEDERAL DIRECT		180,000.00	34,157.55	264,098.79	84,098.79-	147
3431	INTEREST ON INVESTMENTS		18,000.00	455.08	4,705.71	13,294.29	26
3440	GIFTS, GRANTS AND REQUESTS		75,000.00	0.00	75,000.00	0.00	100
3483	PREMIUM REVENUE-VISION INS		96,000.00	7,072.96	34,962.49	61,037.51	36
3484	PREMIUM REVENUE-HEALTH INS		14,573,466.08	1,229,021.24	5,930,167.39	8,643,298.69	41
3485	PREMIUM REVENUE-DENTAL		1,500,000.00	93,319.68	465,064.22	1,034,935.78	31
3486	PREMIUM REVENUE-LIFE INSURANCE		550,000.00	36,027.34	179,945.30	370,054.70	33
3487	PREMIUM REVENUE-DISABILITY INS		275,000.00	21,627.84	109,324.35	165,675.65	40
3488	CONTRIBUTIONS-FLEXIBLE SPENDIN		250,000.00	18,376.14	88,850.35	161,149.65	36
		*	17,517,466.08	1,440,057.83	7,152,118.60	10,365,347.48	41

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 REVENUE STATUS SUMMARY
 NOVEMBER 30, 2013

FND FUNC	- 900 DESCRIPTION	ENTERPRISE FUNDS	ESTIMATED REVENUE	CURRENT REVENUE NOVEMBER 2013	YTD REVENUE COLLECTED	UNCOLLECTED REVENUE	PERCENT COLLECTED
3431	INTEREST ON INVESTMENTS		1,000.00	35.05	374.52	625.48	37
3473	SCHOOL AGE CHILD CARE FEES		0.00	55,590.48	299,597.18	299,597.18-	0
3481	CHARGES FOR SERVICES-PROP FUND		705,545.00	0.00	0.00	705,545.00	0
	*		706,545.00	55,625.53	299,971.70	406,573.30	42

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 REVENUE STATUS SUMMARY
 NOVEMBER 30, 2013

FND FUNC	DESCRIPTION	ESTIMATED REVENUE	CURRENT REVENUE NOVEMBER 2013	YTD REVENUE COLLECTED	UNCOLLECTED REVENUE	PERCENT COLLECTED
=====	=====	=====	=====	=====	=====	=====
REQUEST 005	TOTAL	212,985,460.96	34,264,427.43	81,384,304.68	131,601,156.28	38

FND - 420 SPECIAL REVENUE - OTHER - 420		PRD-00 BEGINNING			PRD-05	NOVEMBER	2013
TY PRJ		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE	% REM
B 101	Title I Part C Migrant 2012/13	2670.50	0.00	0.00	2670.50	0.00	.00
B 102	Title I Part C Migrant 2013/14	98767.00	500.30	1408.01	12094.41	84764.28	85.82
B 105	Title I Part A Basic 2012-2013	387700.07	0.00	0.00	186532.80	201167.27	51.89
B 106	Title I Part A Basic 2013-2014	5501272.69	14137.93	48227.08	983909.66	4454998.02	80.98
B 111	Title II FY13 Teacher Training	24785.53	0.00	0.00	10555.46	14230.07	57.41
B 112	Title II FY14 Teacher Training	842770.00	4774.35	34405.16	281357.19	522233.30	61.97
B 117	Title I Part A NCLB Choice/SES	210.00	0.00	0.00	210.00	0.00	.00
B 151	Title III Part A Eng Lang 2013	50492.46	0.00	0.00	169.19	50323.27	99.66
B 152	Title III Part A Eng Lang 2014	224993.00	0.00	938.26	35132.45	188922.29	83.97
B 179	21st Century Com Lg Cent 12/13	14644.65	0.00	0.00	14644.65	0.00	.00
B 180	21st Century Com Lg Cntr 14	302374.00	2463.75	2227.11	95551.03	202132.11	66.85
B 200	IDEA Part B Pre K 2013-2014	109723.00	0.00	0.00	31116.92	78606.08	71.64
B 206	IDEA Part B 2013-2014	4095589.00	0.00	9773.66	1028054.96	3057760.38	74.66
B 207	IDEA Part B 2012-2013	329602.86	0.00	195.33	85696.25	243711.28	73.94
B 302	Adult Education FY 13/14	242456.00	31.00	12397.03	80448.68	149579.29	61.69
B 310	Carl Perkins Sec Voc Ed FY14	149645.00	517.50	956.81	38735.04	109435.65	73.13
	*	12377695.76	22424.83	110528.45	2886879.19	9357863.29	75.60

FND - 421 Special Revenue -Other-Fed Dir		PRD-00 BEGINNING			PRD-05 NOVEMBER 2013		
TY PRJ		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE	% REM
B 202	SEDNET ALLOCATION	20386.00	0.00	6700.00	9347.69	4338.31	21.28
B 316	Carl Perkins Post Sec IRSC 14	25875.00	0.00	55.77	15550.99	10268.24	39.68
	*	46261.00	0.00	6755.77	24898.68	14606.55	31.57

FND - 422 Special Revenue - Other - Reim		PRD-00 BEGINNING			PRD-05 NOVEMBER 2013		
TY PRJ		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE	% REM
B 113	UDL THROUGH TECHNOLOGY	49086.95	0.00	0.00	46524.75	2562.20	5.22
	*	49086.95	0.00	0.00	46524.75	2562.20	5.22

FND - 434 Special Rev Race To The Top		PRD-00 BEGINNING			PRD-05 NOVEMBER 2013		
TY PRJ		BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE	% REM
B 434	Race To The Top 2010 - 2014	585834.77	0.00	78350.00	93271.64	414213.13	70.70
B 438	RTTT-District Eval Syst. Monit	45000.00	0.00	37750.00	5500.00	1750.00	3.89
	*	630834.77	0.00	116100.00	98771.64	415963.13	65.94

TY PRJ	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE	% REM
REQUEST 093 TOTAL	13103878.48	22424.83	233384.22	3057074.26	9790995.17	74.72

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JANUARY MONTHLY FACILITIES UPDATE

January 9, 2014

FACILITIES DEPARTMENT

This is an update being provided to the Board concerning the existing projects, upcoming developments, and other related information that deal with the operations and facilities of the School District.

FELLSMERE ADDITION

The second floor of the classroom building has been poured and work is continuing on the Cafetorium and classroom. The roof is being installed on the Cafetorium. Safe Routes to Schools sidewalk improvements were made over the break at CR 512 and the City of Fellsmere is very complimentary.



TREASURE COAST ELEMENTARY

The finishes are being installed on the new classroom pod and the concreteables building. Both buildings are fully roofed and dried in, systems equipment has been installed, and the project is on schedule to be completed this summer.



FPL Solar Canopies

The first of five solar canopies is being installed at Storm Grove Middle School as instructional facilities. The canopies will provide as much as 5kW of electricity to the school in lieu of having to buy the power from FPL. The canopies come equipped with weather stations that report the temperature, lighting conditions, and windspeed to FPL's website, which can be viewed by anyone in live time. The canopies themselves also serve as shade for seating areas or parking spaces, depending on the installation location. The other four schools to receive the panels will be Liberty Magnet, Sebastian River Middle School, Osceola Magnet, and Pelican Island.



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